IBERVILLE PARISH PLAQUEMINE, LA

* MARINGOUIN

*ROSEDALE

*GROSSE TETE

*ST GABRIEL

*PLAQUEMINE

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 0 6 2014

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended
December 31, 2013
www.ibervilleparish.com

FOR THE FISCAL YEAR

ENDED

DECEMBER 31, 2013

IBERVILLE PARISH COUNCIL
PLAQUEMINE, LOUISIANA

PREPARED BY:

DEPARTMENT OF FINANCE

RANDALL W. DUNN, CPA

PARISH OF IBERVILLE

IBERVILLE PARISH COUNCIL

Plaquemine, Louisiana

Comprehensive Annual Financial Report As of and for the Year ended December 31, 2013

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INTRODUCTORY SECTION

J. MITCHELL OURSO, JR.
MAISH PRESIDENT

MATTHEW H. JEWELL
CHIRLLW

WARREN TAYLOR
MICECHIRLLW

EDWARD A. SONGY, JR.
CHIEF ADMINISTRATIVE OFFICER

KIRSHA D. BARKER
COUNCE CLEEK

RANDALL W. DUNN, CPA
DIRECTOR OF FRANCE

Iberville Parish Council

P.O. Box 389 Plaquemine, LA 70765-0389 COUNCIL MEMBERS:

WARREN TAYLOR
DISTRICT!

MITCHEL J. OURSO, SR.
MISTRICT!

HENRY J. SCOTT, JR.
DISTRICT!

LEONARD JACKSON, SR.
DISTRICT!

EDWIN M. REEVES, JR.
DISTRICT!

SALARIS O. BUTLER, SR.
DISTRICT!

HOWARD OUBRE, JR.
DISTRICT!

HUNTER S. MARKINS
DISTRICT!

TERRY J. BRADFORD
DISTRICT!

LOUIS R. KELLEY, JR.
DISTRICT!

TIMOTHY J. VALLET

MATTHEW H. JEWELL

BART B. MORGAN

June 27, 2014

To the Honorable Parish President, Members of the Parish Council, and Citizens of Iberville Parish:

Louisiana law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with GAAP and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant thereto we issue the comprehensive annual financial report of the Iberville Parish Council for fiscal year ending December 31, 2013.

This report consists of management's representations concerning the finances of the Iberville Parish Council. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the Iberville Parish Council has established a comprehensive internal control framework that is designed both to protect the Council's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Iberville Parish Council's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Iberville Parish Council's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Iberville Parish Council's financial statements have been audited by Baxley and Associates, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Iberville Parish Council for the fiscal year ended December 31, 2013 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principals used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Iberville Parish Council's financial statements for the fiscal year ended December 31, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the Iberville Parish Council was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantee agencies. The standards governing Single Audit engagements require an independent auditor to report not only the fair presentation of financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Iberville Parish Council's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

One of the original 19 parishes in Louisiana, Iberville was incorporated on March 31, 1807. It is located in southeastern Louisiana, approximately nine miles from the capital, Baton Rouge. The western half of the Parish lies within the Atchafalaya Basin. The basin encompasses approximately 374,000 acres of marsh, swamps and open water. The majority of this area is either under water or susceptible to periodic flooding. There is very little development in this area other than recreation and sporting activities. The predominant land use in the basin is aqua cultural and agricultural in nature. Most urban and agriculturally developed areas of the parish are located in the north central and eastern regions of the Parish.

lberville Parish occupies a land area of 620 square miles and serves a population of 33,367. The Iberville Parish Council is empowered to levy a total of 5 property tax mills on both real and personal properties located within its boundaries.

Iberville Parish has operated under a Home-Rule form of government since October 31, 1997. Management is vested with the Iberville Parish President and staff of appointed department heads. The governing council consists of 13 councilmen representing separate districts throughout the parish. The council is responsible, for all matters associated with the legislative branch of government, for enacting ordinances, adopting the annual budget, appointing committees, hiring the council clerk and ratifying all department heads and the parish attorney. The Iberville Parish President is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government and for appointing heads of the various departments. Council members and the Parish President are both elected to four year terms.

The Iberville Parish Council provides a full range of services, including fire protection, the construction and maintenance of parish streets, drainage, and other infrastructure, substance abuse prevention and treatment programs, animal control, mosquito abatement, emergency 911 services, emergency preparedness, community services and notification and tourism information. Certain services are provided through separate component units such as:

library services, recreational facilities, natural gas service, water service and sewer service. Additional information on all the component units of the parish can be found in the notes to the financial statements.

The annual budget serves as the foundation of the Iberville Parish Council's financial planning and control. All agencies of the Iberville Parish Council are required to submit requests for appropriation to the government's finance director on or before the last day of August each year. The finance director uses these requests as a starting point for developing the proposed budget. The government's finance director then presents this budget to the parish president for review. Once the parish president approves the budget it then goes to the parish council for review. The budget must be presented to the Iberville Parish Council before November 1. The council holds a public hearing and the budget must be adopted on or before December 31. The appropriated budget is prepared by fund, function and cost center. Department heads may make transfers of appropriations within a cost center. Transfers of appropriations between cost centers, however, require a special approval of the parish president. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget is adopted. For the General Fund and all other major funds, this comparison is included in the section designated as required supplementary information.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Iberville Parish Council operates.

Local economy. Iberville Parish currently enjoys a stable economic environment considering the region is highly dependent on the agricultural and petrochemical industry. Products range from refined chemical compounds, piping, herbicides and refrigerants, to household products and pharmaceuticals. Local industry provides the majority of jobs within the parish. The taxes paid by local industry are significant to the parish's tax base and local economy. Because of a proposed increase in Chemical Plant capital expansions, Iberville Parish expects to see an increase of 5% in Sales and Use tax revenue for 2014. Use tax in Iberville Parish is driven primarily by plant expansions.

At December 31, of 2013 Iberville Parish had an employed labor force of approximately 12,395, with an unemployment rate of 7.4%. The labor force is not expected to grow within the near future.

Long-term financial planning. Administration has developed long-term road maintenance and sewer plans that include parish-wide improvements funded through available cash, grants, excess revenue certificates of indebtedness and revenue bonds. Iberville also continues to work with the waterworks districts to plan for the changes in future water regulations by completing a parish wide water study to key in on the areas that need improvement to meet those regulations. Capital projects require long-term financial planning on behalf of the administration. This planning has grown increasingly hard because of recent economic conditions. Iberville has no short or long term plans to issue any bonded debt.

Iberville Parish continues to budget conservatively based on the current economic indicators. We have indications that the Sales Tax Revenues will continue to increase in 2014 and level out over the next 2 budget years.

Iberville Parish continues to work with the Louisiana Recovery Authority to allocate funding awarded to the parish to help with recovery from the widespread destruction of Hurricane Gustav. Iberville has been awarded \$26.3 million to be used for housing and infrastructure related projects. These funds are expected to be fully expended by 2015.

Cash management policies and practices. Cash temporarily idle during the year was invested in public investment accounts. The average yield on investments for 2013 was .0%. All deposits held in demand and public investment accounts are fully collateralized with securities and/or letters of credit.

Risk management. Within the General fund, Iberville accumulates funds paid from agencies participating in the parish's liability, workers' compensation, auto and property insurance for payment of future losses. Iberville is not fully self-insured. The accumulation of funds is used to cover deductibles associated with claims.

Pension and other post employment benefits. Employees of Iberville Parish participate in statewide pension plan available to local government agencies. Iberville Parish does not administer its own pension benefit plan.

Iberville Parish provides postretirement health and life insurance. Iberville parish pays for ½ of the retiree health insurance for the first 5 years following retirement at which point the retiree is responsible for the entire premium.

Additional information on the Iberville Parish Council's pension and post employee benefits can be found in the notes to the financial statements.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Iberville Parish for its comprehensive annual financial report for the fiscal year ended December 31, 2012. This was the 13th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire finance department and administration. Appreciation is expressed to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Parish President and Parish Council Members for their unfailing support for maintaining the highest standards of professionalism in the management of Iberville Parish's finances.

Respectfully Submitted,

Randall W. Dunn, CPA

Director of Finance



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

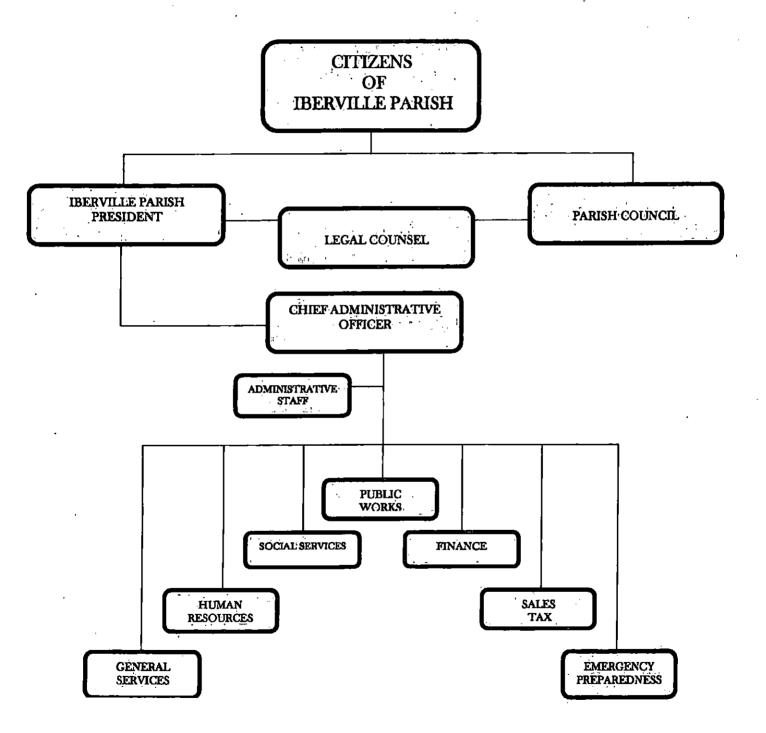
Iberville Parish Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

IBERVILLE PARISH COUNCIL ORGANIZATIONAL CHART



Iberville Parish Council Elected Officials for fiscal year 2013 Plaquemine, Louisiana

Parish President, J. Mitchell Ourso, Jr.

Council Clerk, Kirsha D. Barker

Election District	<u>Councilman</u>
1 .	Warren Taylor
2	Mitchel J. Ourso, Sr.
3	Henry J. Scott, Jr.
4	Leonard Jackson, Sr.
5 · ·	Edwin M. Reeves, Jr.
6	Salaris G. Butler, Sr.
7	Howard Oubre, Jr.
8 .	Hunter S. Markins
9	Terry J. Bradford
10	Louis R. Kelley, Jr.
11	Timothy J. Vallet
12	Matthew H. Jewell
13	Bart B. Morgan
t and the second	

FINANCIAL SECTION

BAXLEY AND ASSOCIATES, LLC

P. O. Box 482 58225 Belleview Drive Plaquemine, Louisiana 70764 Phone (225) 687-6630 Fax (225) 687-0365 Hugh F. Baxley, PFS/CVA/CPA Margaret A. Pritchard, CPA

Staci H. Joffrion, CPA

To the Honorable J. Mitchell Ourso, Jr., President and the Councilmen of the Iberville Parish Council Plaguemine, Louisiana

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Iberville Parish Council as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Iberville Parish Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Iberville Parish Council as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITOR'S REPORT (continued)

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2013, the Iberville Parish Council adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information on pages 3 through 15 and 68 through 72 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Iberville Parish Council's basic financial statements. The introductory sections, combining and individual non-major fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The budgetary comparison schedules – non-major special revenue funds and non-major debt service fund, combining and individual non-major fund financial statements and the schedule of expenditures of federal awards and other supplemental information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules – non-major special revenue funds and non-major debt service fund, combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2014, on our consideration of the Iberville Parish Council's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Iberville Parish Council's internal control over financial reporting and compliance.

Baxley & Associates, LLC

Management's Discussion and Analysis

We present to the citizens of Iberville Parish these financial statements as an overview and analysis of the financial activities of the Iberville Parish Council for fiscal year ended December 31, 2013. Readers are encouraged to consider the information presented in conjunction with additional information that has been furnished with our letter of transmittal, which can be found on pages (i) through (v) of this report.

Financial Highlights

- The assets of the Iberville Parish Council exceeded its liabilities on December 31, 2013 by \$118,298,462 (net position). Of this amount, \$6,347,921 (unrestricted net position) may be used to meet the council's ongoing obligations to citizens and creditors, in accordance with law.
- Iberville Parish Council's total net position increased by \$12,404,520. The net position increase was due mainly to the increase in sales tax collections and an increase in capital expenditures.
- On December 31, 2013, Iberville Parish Council's governmental funds reported combined ending fund balances of \$23,616,613, an increase of \$6,713,000 in comparison with 2012. The unassigned fund balance in the general fund, \$3,593,255, is available for spending at the government's discretion (unreserved fund balance). All other fund balances are restricted, committed or assigned for the purposes for which the fund was created.
- On December 31, 2013, unassigned fund balance for the general fund was 86 percent of total general fund expenditures. This represents a 60 percent increase from 2012.
- The Iberville Parish Council's total debt decreased by a net of \$725,000. This decrease was due to the scheduled debt service requirements.
- The Louisiana Recovery Authority (Disaster Unit) has begun to approve projects in direct recovery from Hurricane Gustav which occurred in 2008. During 2013, the parish began construction of a medical facility in Plaquemine, LA. As of December 31, 2013, Iberville recognized \$6,218,861 in construction in progress on this project. The cumulative amount allocated to Iberville Parish during this recovery process is \$26.327 million. We expect to have all of the funds fully expended by 2015.
- During 2013, Iberville Parish recognized an increase in Sales/Use tax collections compared to the December 31, 2013 fiscal year end. Sales/Use tax collections increased from \$15,040,164 in 2012 to \$19,895,959 in 2013.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Iberville Parish Council's basic financial statements. The Iberville Parish Council's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the Iberville Parish Council's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Iberville Parish Council's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Iberville Parish Council is improving or deteriorating.

The statement of activities presents information showing changes in the government's net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Iberville Parish Council that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Iberville Parish Council include general government, public safety, public works, economic development, and culture and recreation. The business-type activities of the Iberville Parish Council are conducted through the Utility Department and they include a sewerage collection system, gas distribution system and water distribution system.

The government-wide financial statements include not only the Iberville Parish Council (known as the *primary government*), but also a legally separate Parks and Recreation District, Library system, and Water Work District 3 for which the Iberville Parish Council is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself.

The Utility Department, also legally separate, functions for all practical purposes as a department of the Iberville Parish Council, and therefore has been included as an integral part of the primary government. The government-wide financial statements can be found on Basic Financial Statements pages 16 and 17 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Iberville Parish Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Iberville Parish Council can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the

government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Iberville Parish Council maintains thirty-three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Drainage Maintenance Fund, Public Building Maintenance, Sales Tax Roads Fund, Solid Waste Fund, Capital Improvement Fund and Iberville Medical Facility CSBG Fund. These seven funds are considered to be major funds. Data from the other twenty six governmental funds are into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Iberville Parish Council adopts an annual budget for its general, special revenue, and debt service funds. Budgetary comparison statements have been provided at the fund type level for the general, special revenue, and debt services fund to demonstrate legal compliance with these budgets. Also, individual fund budget comparisons are provided elsewhere in this report.

The basic governmental fund financial statements can be found on pages 16-25 of this report.

The Iberville Parish Council maintains only an enterprise fund type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Iberville Parish Council uses enterprise funds to account for its Utility operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the gas distribution operation, which is considered to be a major fund of the Iberville Parish Council

The basic proprietary fund financial statements can be found on pages 21-24 of the Basic Financial Statements. More detail schedules can be found on pages 86 - 88 of this report.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Iberville Parish Council's own programs. The accounting used for fiduciary funds is much like that

used for proprietary funds. The basic fiduciary fund financial statements can be found on page 25 this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26–68 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Iberville Parish Council's progress in funding its obligations. Required supplementary information can be found on pages 69-73 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 74-87 and pages 103-130.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Iberville Parish Council, primary government assets exceeded liabilities by \$118,298,462 at the close of the most recent fiscal year.

A large portion of the Iberville Parish Council's net assets (80 percent) reflects its investment in capital assets \$94,110,014 (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. All bond and loan proceeds have been used to acquire capital assets. The Iberville Parish Council uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Iberville Parish Council's investments in its capital assets are reported net of related debt, the resources are not expendable. The funds needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmen	ital activities	Business - t	ype activites	Primary Government			
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u> 2012</u>		
Current and other assets	\$ 26,455,807	\$ 19,097,366	\$ 4,154,288	\$ 2,923,551	\$ 30,610,095	\$ 22,020,917		
Capital assets	100,186,393	95,317,145	10,576,186	10,756,995	110,762,579	106,074,140		
Total assets	126,642,200	114,414,511	14,730,474	13,680,546	141,372,674	128,095,057		
Long-term liabilities outstanding	17,258,488	18,028,443	600,000	-	17,858,488	18,028,443		
Other liabilities	4,416,101	3,475,928	799,624	696,744	5,215,725	4,172,672		
Total liabilities	21,674,589	21,504,371	1,399,624	696,744	23,074,213	22,201,115		
Net position:								
Invested in capital assets, net								
of related debt	84,078,829	77,288,702	10,031,185	10,756,995	94,110,014	88,045,697		
Restricted	17,295,527	10,524,693	545,000					
Unrestricted	3,593,255	5,096,745	2,754,666	2,226,807	6,347,921	7,323,552		
Total net position	\$ 104,967,611	\$ 92,910,140	\$ 13,330,851	\$ 12,983,802	\$ 118,298,462	\$ 95,369,249		

The unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Iberville Parish Council is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

The Iberville Parish Council's total net assets increased by \$12,404,520 during 2013, resulting from the abolishment and merging of Water District No. 2 and No. 4 into the Iberville Utility Department and an overall increase in revenue, coupled with a decrease in expenditures.

Iberville Parish Council Changes in Net position

						Total
	Governme	ntal activities	Business -	type activites	Primary	Government
	2013	2012	<u> 2013</u>	2012	2013	2012
Revenues						
Program revenues						
Charges for services	\$.1,342,760	\$ 1,413,087	\$ 4,737,041	\$ 3,062,735	\$ 6,079,801	\$ 4,475,822
Operating Grants and Contribution	2,198,283	4,385,936			2,198,283	4,385,936
Capital Grants and Contributions	7,500,052	3,569,137		147,548	7,500,052	3,716,685
General revenues					-	-
Property taxes	5,293,941	4,953,676			5,293,941	4,953,676
Sales taxes	19,895,959	15,040,164		•	19,895,959	15,040,164
Other mxcs	256,495	259,223			256,495	259,223
State and federal entitlements	1,079,885	1,073,781			1,079,885	1,073,781
Investment Barnings	24,141	36,714	2,169	2,208	26,310	38,922
Other general revenues	4,706,654	4,115,421	175,225	448,316	4,881,879	4,563,737
Total Revenues	42,298,170	34,847,139	4,914,435	3,660,807	47,212,605	38,507,946
Program Expenses						
General government	10,347,217	8,691,756			10,347,217	8,691,756
Public safety	4,179,132	4,468,927			4,179,132	4,468,927
Public works	11,273,247	12,480,141			11,273,247	12,480,141
Health and welfare	2,670,552	4,580,434			2,670,552	4,580,434
Culture and recreation	794,222	708,892			794,222	708,892
Economic development	242,675	245,664			242,675	245,664
Other expenditues	-	-			-	_
Intexest on long term debt	733,654	785,294			733,654	785,294
Utility Natural Gas, Water and					-	-
Sewer			4,567,386	3,334,264	4,567,386	3,334,264
Total Expenses	30,240,699	31,961,108	4,567,386	3,334,264	34,808,085	35,295,372
Excess (deficiency) before						
special items and transfers	12,057,471	2,886,031	347,049	326,543	12,404,520	3,212,574
Transfers from business to						
Special item		<u>-</u>		6,627,018		6,627,018
Increase (decrease) in ner	·				-	
position	\$ 12,057,471	\$ 2,886,031	\$ 347,049	8 6,953,561	\$ 12,404,520	\$ 9,839,592

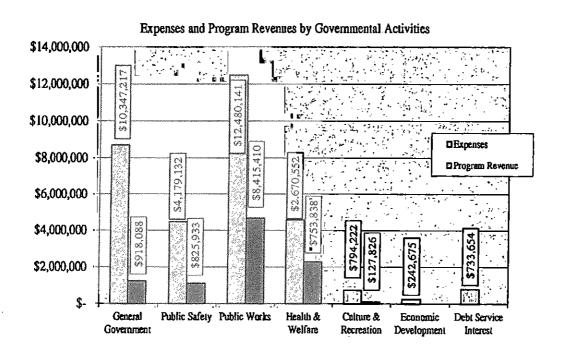
Governmental activities

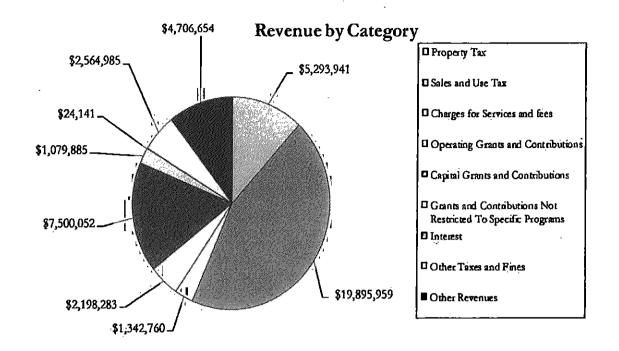
Key elements of this increase are as follows:

- Sales taxes increased during 2013 by \$4,855,795. This increase was due to industrial expansion and audit collections.
- Ad Valorem taxes increased by \$340,265 due to an increase in property tax values mainly due property being added to the tax rolls and an increase in property taxes on public service property.

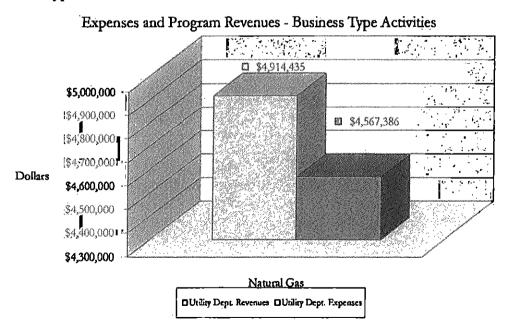
- Capital grants for governmental activities have increased due to the medical facility
 construction. The majority of our capital grants are due to the ongoing disaster
 recovery efforts following the aftermath of Hurricane Gustav.
- Capital Outlay expenditures have increased during 2013 because of the completion of the several projects during 2012. The principal reason for this increase is the medical center construction in progress. No debt was issued for these improvements.
- It is important to note that Iberville Parish has invested an average of over \$8,000,000 per year (before depreciation) for the last 10 years in capital outlay additions bringing the total from 2004-2013 to \$80,703,835.
- Our total governmental fund revenues increased by \$7,404,490 from \$34,847,139 in 2012 to \$42,251,638 in 2013 and our total governmental fund expenditures increased by \$2,521,176 from \$33,263,923 in 2012 to \$35,785,099 in 2013. The major reason for the increases were from increased taxes and grants on the revenue side and an increase in grant funded capital outlay on the expenditure side.

Governmental Activities

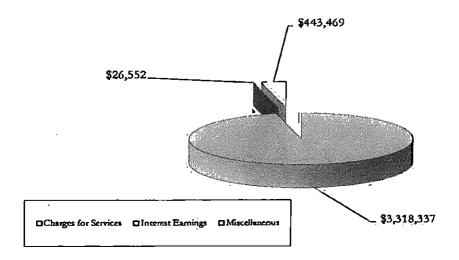




Business-type activities.



Revenues by Source - Business Type Activities



Business-type activities increased the Iberville Parish Council's net assets by \$347,049. The total Primary Government Business-type Activity Net Assets for 2013 is \$13,330,851.

Financial Analysis of the Government's Funds

As noted earlier, the Iberville Parish Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the Iberville Parish Council's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Iberville Parish Council's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Iberville Parish Council's governmental funds reported combined ending fund balances of \$23,616,614, an increase of \$6,713,000 in comparison with the prior year. The unassigned fund balance in the general fund, \$3,593,255, constitutes a balance which is available for spending for any lawful purpose at the government's discretion. The remainder of fund balance is split into the following categories:

Restricted fund balance: fund balance that is restricted when constraints placed on the use of resources are either:

- 1. Externally imposed by creditors (such as through debt covenants0, grantors, contributors, or laws or regulations of other governments; or
- 2. Imposed by law through constitutional provisions or enabling legislation.

<u>Committed fund balance</u>: fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the Iberville Parish Council, the government's highest level of decision making authority.

Assigned fund balance: fund balance that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the governing body itself or the official to whom the governing body has delegated the authority to assign amounts to be used for specific purposes.

A complete schedule of the allocation of the fund balance is located on page 38 of the notes to the financial statements.

The General Fund is the chief operating fund of the Iberville Parish Council. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,593,255 while total fund balance reached \$4,174,928. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 35 percent of total general fund expenditures and transfers out. The total fund balance of the Iberville Parish Council General Fund has increased by \$1,749,287 during the current fiscal year.

The Drainage Maintenance fund is a major special revenue fund that accounts for all parish-wide drainage expenditures. At the end of the current fiscal year, the restricted fund balance of the drainage maintenance fund was \$2,420,794. The Fund balance is restricted for maintaining drainage canals and drainage in general throughout Iberville Parish. The fund balance represents 124 percent of total drainage maintenance expenditures and transfers out. The fund balance of the Drainage Maintenance Fund increased by \$611,300 from 2012 to 2013.

The Public Building Maintenance fund is a major special revenue fund that accounts for the maintenance and capital improvement of all public buildings throughout Iberville Parish. At the end of the current fiscal year, the restricted fund balance of the Public Building Maintenance Fund was \$870,700. All of the fund balance was restricted or committed within the fund. The fund balance represents 52 percent of the total Public Building Maintenance fund expenditures and transfers out. The total fund balance of the Iberville Public Building Maintenance Fund increased by \$518,600 from 2012 to 2013.

The Sales Tax Roads fund is a major special revenue fund that accounts for the maintenance and construction of all Iberville Parish roads that do not lie within a municipality. At the end of the current fiscal year, the restricted fund balance of the Sales Tax Roads fund was \$2,635,307. All of the fund balance is restricted by the parish council budget ordinance to be used for maintenance of parish roads. The fund balance represents 116 percent of the total sales tax road expenditures and transfers out. The fund balance of the Iberville Parish Sales Tax Roads Fund increased by \$1,301,124 from 2012 to 2013.

The Solid Waste fund is a major special revenue fund that accounts for the contractual service for the pickup of residential waste. At the end of the current fiscal year, the restricted fund balance of the Solid Waste fund was \$2,878,621. All of the fund balance was restricted within the fund. The fund balance represents 91 percent of the total Solid Waste expenditures and transfers out. The fund balance of the Iberville Solid Waste fund decreased by \$692,163 from 2012 to 2013.

The Capital Improvement fund is a major capital project fund that accounts for major capital improvement projects within thin parish. At the end of the current fiscal year, the restricted fund balance of the Capital Improvement fund was \$3,028,190. All of the fund balance was restricted within the fund. The fund balance represents 161 percent of the total Solid Waste expenditures and transfers out. The fund balance of the Capital Improvement fund increased by \$1,950,721 from 2012 to 2013.

The Iberville Parish Medical Facility CSBG is a major capital project fund that accounts for the construction payments on the new medical facility in Plaquemine. This facility is fully funded through a federal disaster recovery CSBG grant. At the end of the current fiscal year, the restricted fund balance of the Iberville Parish Medical Facility CSBG fund was \$67,146. All of the fund balance was restricted for capital improvement. The fund balance represents 1 percent of the total expenditures and transfers out. The fund balance of the Iberville Parish Medical Facility CSBG fund increased by \$67,147 from 2012 to 2013.

Key factors in this change are as follows:

The increase in sales taxes for 2013 was attributable to a rise in collection from the use portion of the tax and closing of construction audits. Industry expansions and capital improvements during 2013 has increased and remained steady. We still have a healthy retail sales tax base, but our collections or mainly reliant on the use tax collections. We expect sales tax to increase slightly for 2014.

We reported a \$2,368,629 fund balance in debt service for the retirement of all debt associated with the issuance of the 2007 sales tax revenue bonds and the issuance of the 2009 sales tax revenue bonds at December 31, 2013.

Proprietary funds. The Iberville Parish Council's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Utility Department (Natural Gas, Sewerage and Water) at the end of the year amounted to \$2,754,666. The total net position was \$13,330,851 for a total change increase in net position for natural gas/water and sewer functions \$347,049. Rates were last modified during January 2007 which has effected income in a positive nature and returned the Utility Department to profit.

General Fund - Budgetary Highlights

Differences between the original budget and the final amended budget were as follows.

 The General Fund total original budgeted and amended revenues and expenditures for the period ending December 31, 2013 were as follows:

Total Revenues	9,493,602	9,724,566
Total Expenditures	9,262,094	9,364,943
Total Other Financing Sources (Uses)	(190,000)	(250,802)

Expanded detail can be found on Schedule 1 of this report

The General Fund had the following significant budget variances between the final amended budget and actual revenues for 2013:

- 1. Actual sales tax revenue increased over the original budgeted sales tax revenue by \$1,552,687. Sales tax revenue were above 2013 projections because of a rise in plant expansions and audit settlements on taxable transactions.
- 2. Actual Ad Valorem Tax revenues were higher than the original budget by \$45,712 because of a increases in overall assessed value of property.
- 3. General Government revenues and expenditures were revised upward to account for the increase in sales tax collections and an accounting of health insurance premiums and claims within the General Fund.

Capital Asset and Debt Administration

Capital assets

The Iberville Parish Council's investment in capital assets for its governmental and business type activities as of December 31, 2013, amounts to \$110,762,579 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, roadways, infrastructure, machinery and equipment, and park facilities.

Major capital asset events during the current fiscal year included the following:

- The parish purchased entered into a construction contract for the new medical facility in Plaquemine. Capital Outlay expenditures for that facility totaled \$5,130,185 during 2013, bringing the total amount recorded in construction in progress on this contract to \$6,218,861 since 2012. The project has an expected completion date of September 1, 2014.
- The parish purchased a fire truck and equipment on behalf of Fire District #2 at a cost of \$480,839 during 2013.
- The parish constructed a new Bayou Sorrel boat launch at a cost of \$733,008 during 2013.

 The parish purchased several vehicles out of the Vehicle Replacement Fund at a cost of \$191,173

The four projects above accounted for \$6,535,205 of the \$8,707,484 (75 percent) total governmental fund capital outlay.

Additional information on the Iberville Parish Council's capital assets can be found in note 4, pages 49 - 50.

Iberville Parish Council - Capital Assets (net of depreciation)

	Governme	ntal	activities	Business - 1	ype	activites	Primary Government			
	<u>2013</u>		<u> 2012</u>	<u>2013</u> <u>2012</u>				<u>2013</u>		<u>2012</u>
Land \$	2,975,825	\$	2,975,825	\$ 193,511	\$	193,511	\$	3,169,336	\$	3,169,336
Buildings and in	31,725,027		32,179,844	19,047,618		10,382,376		50,772,645		42,562,220
Improvements other than								-		-
buildings								-		-
Furniture & Eq.	4,023,678		4,150,464	1,070,643		140,957		5,094,321		4,291,421
Infrastructure	55,243,002		54,922,967					55,243,002		54,922,967
Construction in §	6,218,861	\$	1,088,045	\$ <u> 156,733</u>	\$	40,151	\$	6.375.594	\$_	1.128.196
Total §	100,186,393	<u>ş</u>	95,317,145	\$ 20,468,505	\$	10,756,995	\$	120,654,898	\$	106,074,140

Long-term debt at the end of the current fiscal year, the Iberville Parish Council had total debt outstanding of \$17,803,068, \$218,068 of Capital Lease Debt and \$16,985,000 in revenue bonds for which the government is liable. The Iberville Parish Council's revenue bonds are insured, and consequently enjoy the highest rating possible.

General Obligation and Revenue Bonds

	-								T	otal		
	Governmen	tal o	ctivities	Business - type activites					Primary Government			
	<u>2013</u>		2012		<u>2013</u>		<u>2012</u>		<u>2013</u>		<u>2012</u>	
Revenue bonds	\$ 16,985,000	\$	17,955,000					8	16,985,000	\$	17,955,000	
Certificates of Indebtedness												
with governmental					(00.000				400 000			
commitment					600,000				600,000		-	
Capital Lease Financiing	 218,068		73,443		_		-		218,068		73,443	
Total	\$ 17,203,068	\$	18,028,443	\$	600,000	\$		\$	17,803,068	\$	18,028,443	

Iberville Parish treats Capital Lease financing as another means of debt financing. Each capital lease is outfitted with a non-appropriations clause which allows for the termination of

the lease should funds not be appropriated. Title transfers between lessor and lessee upon the last payment.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the Iberville Parish Council is \$56,464,428, which is \$39,479,428 in excess of the Iberville Parish Council's outstanding general obligation debt.

Additional information on the Iberville Parish Council's long-term debt can be found in note 4, item F, and pages 54-58 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Iberville Parish is currently 7.4 percent, which remains the same as year ago.
- The parish is heavily dependent upon the taxes derived from the petrochemical industry. Iberville anticipates a 5% 10% increase in Sales\Use tax generated mainly by the petrochemical industry for 2014 and a level out in 2015. The impact of production and use on sales tax revenue will increase in the short term and taxes are expected to increase in the long term.
- Shintech of Louisiana, a petrochemical plant, is in the process of constructing a \$500 million dollar expansion that has an expected completion date of late 2015. 80% of this expansion is within Iberville Parish.

All of these factors were considered in preparing the Iberville Parish Council's budget for the 2014 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the Iberville Parish Council's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following:

Office of the Finance Director Iberville Parish Council P.O. Box 389 Plaquemine, Louisiana 70765-0389

This page contains no financial data.

BASIC FINANCIAL SECTION

IBERVILLE PARISH COUNCIL Plaquemine, Louisiana

Statement of Net Position December 31, 2013

	D.	: <i>C</i>	Total Component Units				
		imary Governmen	<u> </u>	Governmental Business-type			
	Governmental Activities	Business-type Activities	Total	Activities	Activities		
	Venture	ACUMUES	Aum	ventines	ALILYANES		
ASSETS							
Cash and cash-equivalents	\$ 16,410,571	\$ 1,795,376	\$ 18,205,947	\$ 1,177,559	\$ 712,715		
Receivables (net of allowance							
for uncollectables)	9,074,534	995,840	10,070,374	3,439,297	202,002		
Inventories		132,465	132,465				
Prepaid items	870,703	}	870,703		14,931		
Other assets	100,000	348,456	448,456	103,972	260,524		
Restricted assets							
Cash and cash equivalents		882,151	882,151		767,572		
Capital assets (net of accumulated depreciation)							
Land	2,975,825	193,511	3,169,336	435,740			
Building and system	31,725,027	10,071,429	41,796,456	999,067	3,405,591		
Improvements other than building	55,243,002	2	55,243,002	331,118	1,757,047		
Machinery and equipment	4,023,678	154,513	4,178,191	368,125	1 <i>,277</i> ,720		
Construction in progress	6,218,861	156,733	6,375,594				
Total assets	126,642,201	14,730,474		6,854,878	8,398,102		
I I A DIT YOUR							
LIABILITIES							
Accounts payable and other current liabilities	\$ 2,043,820	\$ 520,051	§ 2.563,871	3 28,218	\$ 74,793		
	\$ 2,043,020	3 320,031	\$ 2,303,011	3 20,216	\$ 14,193		
Matured bonds and interest payable							
Accrued interest payable							
Bank overdraft liability	701 174		705 274	159,045			
Other payables Liabilities payable from restricted assets	795,376	279,573	795,376 2 7 9,573	139,043	122,661		
Non current liabilities:		217,313	217,515		122,001		
	485,401		485,401	69,779			
Other Post Employment Benefits	•			9,000	73,441		
Due in one year Due in more than one year	1,091,504 17,258,486		1,146,504 17,803,488	320,458	3,337,547		
•		- 					
Total liabilities	21,674,589	1,399,624	23,074,213	586,500	3,608,442		
DEFERRED INFLOWS (OUTFLOWS)							
Prepaid Rental Fees		·	_	12,809			
Total deferred inflows (outflows)		-		12,809			
NET POSITION			- 	-			
Invested in capital assets, net of							
related debt	84,078,829	10,031,185	94,110,014	2,066,050	3,064,555		
Restricted, related to							
Public Building Maintenance	1,087,400	1	1,087,400				
Drainage	2,465,926		2,465,926				
Solid Waste	2,886,771		2,886,771				
Fire Protection	2,522,779		2,522,779				
Emergency Services	704,838		704,838				
Debt Service	2,368,629		2,368,629		604,787		
Other	5,259,184	545,000	5,804,184				
Unæstricted	3,593,255	2,754,666	6,347,921	4,189,519	1,120,318		
Total net position	\$ 104,967,611	\$ 13,330,851	\$ 118,298,462	\$ 6,255,569	\$ 4,789,660		

The notes to the financial statements are an integral part of this statement.

IBERVILLE PARISH COUNCIL

Plaquemine, Louisiana Statement of Activities

For the Year Ended December 31, 2013

Net (Expense) Revenue and

			Program Reveni	1C\$	Changes in Net Position						
	,		Operating	Capital	Prin	ary Government		Compone			
Functions/Programs		Charges for	Grants and	Grants and	Governmental	Business-type		Governmental	Business-type		
Primary Government	Expenses	Services	Contributions	Contributions	<u>Activities</u>	<u>Activities</u>	Total	<u>Activities</u>	<u>Activities</u>		
Governmental Activities:											
General Government	10,347,217			\$ 14,157	\$ (9,429,129)	:	(9,429,129)				
Public Safety	4,179,132	518,905	307,028		(3,353,199)		(3,353,199)				
Public Works	11,273,247	5,884	923,631	7,485,895	(2,857,837)		(2,857,837)				
Public Health	2,670,552	99,768	654,070		(1,916,714)		(1,916,714)				
Economic Development	242,675				(242,675)		(242,675)				
Culture and Recreation	794,232	9,774	118,052		(666,396)		(666,396)				
Inverest on long-team debt	733,654			<u> </u>	(733,654)	<u>:</u>	(733,654)				
Total governmental activities	30,240,699	1,342,760	2,198,283	7,500,052	<u>(19,199,604)</u>	·	(19,199,604)				
Business-type Activities:											
Water, Natural Gas and Sewer	4,567,386	4,737,041			•	169,655	169,655 ·	'			
Total business-type activities	4,567,386	4,737,041			-	169,655	169,655				
Total primary government	34,808,085	6,079,801	2,198,283	7,500,052	(19,199,604)	169,655	(19,029,949)				
Component Units:											
Governmental activities	3,169,581	136,759	69,336					\$ (2,963,486)	\$.		
Business-type activities	1,468,049	1,375,295	45,426	<u> </u>			-		(47,328)		
Total component units	4,637,630	1,512,054	114,762	<u> </u>				(2,963,486)	(47,328)		
General Revenues						í					
Property taxes		1			5,293,941		5,293,941	-3,383,581			
Sules taxes .					19,895,959		19,895,959				
Franchise mxes					106,462		106,462				
Alcoholic beverage raxes					15,231		15,231				
Gaming taxes					134,802		134,802				
Unrestricted grants and contributions					1,079,885		1,079,885				
Unrestricted investment camings					24,141	2,169	26,310	2,670			
Miscellaneous revenues					4,706,654	175, <i>2</i> 25	4,881,879	20,210	356,904		
Gain on sale of capital assets					-		•				
Transfers (from) to governmental activities				s, "		·		<u>.</u>			
Total general revenues and transfers					31,257,075	177,394	31,434,469	3,406,461	358,320		
Change in net position					12,057,471	347,049	12,404,520	442,975	310,992		
Net position -beginning of year					92,910,140	12,983,802	105,893,942	5,812,594	4,478,668		
Net Position - ending					\$ 104,967,611	\$ 13,330,851	\$ 118,298,462	\$ 6,255,569	\$ 4,789,660		

The notes to the financial statements are an integral part of this statement.

IBERVILLE PARISH COUNCIL Plaquemine, Louisiana Balance Sheet GOVERNMENTAL FUNDS December 31, 2013

		General		Drainage Maintenance		Public Building Maintenance		Sales Tax Roads		Solid Wasto	Capital Improvement		Iberville Parish Medical Facility CSBG		Other Governmental Punds		Total Governmental Funds	
ASSETS Cash and cash equivalents Receivables (net of allowance for uncollectible) Prepaid items Due From Other Funds Cash - restricted Other assets	\$	1,830,428 2,344,775 451,673 427,702 100,000	\$	64,545 2,558,001 63,904	\$	15,044 1,461,418 216,700	\$	2,291,631 464,269 73,000	\$	2,544,362 596,513 8,150	\$	2,958,857 642,884	\$	67,147 229,691	\$	6,638,557 776,983 77, 2 76	\$	16,410,571 9,074,534 870,703 427,702 100,000
TOTAL ASSETS	<u>-</u>	5,134,578	<u>-</u>	2,686,450	<u> </u>	1,693,162	<u>-</u>	2,828,900	<u>+</u>	3,149,025	-	3,601.741	_	296,838	-	7,492,816	<u>-</u>	26,883,510
LIABILITIES AND FUND BALANCES Liabilities: Accounts payable Due to other funds Other payables Total liabilities	s	489,329 470,321 959,650	\$ 	84,806 135,718 220,524	s	98,127 427,702 79,933 605,762	s	76,760 43,833 120,593	5	254,246 8,008 262,254	s 	573,551 573,551	s	229,691 229,691	\$	237,310 57,561 294,871	\$	2,043,820 427,702 795,374 3,266,896
Fund Balances: Non Spendable Restricted Committed Assigned Unassigned		431,673 150,000 3,593,255		45,132 2,420,794		216,700 870,700		73,000 2,635,307		8,150 2,878,621 -		3,028,190		67,147		6,347,344 850,601		774,655 18,398,103 850,601 - 3,593 <u>,255</u>
Total fund balances	_	4,174,928		2,465 <u>9</u> 26	_	1,087,400	_	2,708,307		2,886,771	_	3,028,190	_	67,147	_	7,197,945		23,616,614
TOTAL LIABILITIES AND FUND BALANCE	<u>\$</u>	5,134,578	<u>\$</u>	2,686,450	3	1,693,162	\$	2,828,900	3	3,149,025	\$. 3,601,741	<u>\$</u>	296,838	\$	7,492,816		

Amounts reported for governmental scrivities in the statement of net position an different because Capital extens used in governmental scrivities are not financial resources and, therefore, are not exported in the funds.

100,186,393

Long-term Estilities, including bonds payable, am not due and payable in the current period other post employment benefits and therefore are not reported in the funds

Net position of governmental activities

(18,835,396)

The notes to the financial statements are an integral part of this statement.

Piaquemine, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance GOVERNMENTAL FUNDS

For the Year Ended December 31, 2013

	General	Drainage Maintenance	Public Building Malatenance	Sales Tax Roads	Solid Waste	Capital Improvement Pund	Iberville Parish Medical Facility CSBG	Other Governmental Funds	Total Governmental Funds
REVENUES									
Taxes:									
Ad valorem	\$ 995,712	\$ 2,508,644		- \$	-	\$ -	\$ -	\$ 284,978	
Sales	4,942,687		1,035,905	3,099,664	3,861,111	3,324,137		3,632,454	19,895,958
Franchise	106,462								106,462
Alcoholic beverage	15,231								15,231
Germing	134,803		•						134,802
Licenses and permits	387,7 <i>7</i> 7								387 <u>,777</u>
Intergovernmental:									
Pederal	40,232					34,122	5,197,962	2,712,663	7 <i>,</i> 984,979
Source	1,123,086	54,015				422,691		820,922	2,420,714
Local	78,681							77,814	156,495
Charges for services	66,589		636	575				504,197	571,997
Use of money and property	10,971	1,063	507	2,140	2,884	2,077		4,499	24,141
Insurance (ces	2,549,307						•		2,549,307
Other revenues	1,512,878	-	7,182	469,158	511	46,811		101,700	2,138,240
In-kind									
Fines and forfeitures			<u>.</u> .	<u> </u>	-	-		571,593	571,593
Total revenues	11,964,415	2,563,722	2,548,838	3,571,537	3,864,506	3,829,838	5,197,962	8,710,820	42,251,638
EXPENDITURES									
Current									
General government	5,141,147		1,181,461					2,719,411	9,042,019
Public safety	1,658,779		322,505			•		1,701,473	3,682,757
Public works	1,279,227	1,952,422	15,508	2,269,302	3,143,962			329,793	8,990,114
Health and welfare	1,521,909	-,, /	281,040	-,00-,000-	372 427 422			798,019	2,600,968
Culture and recreation	163,809		201,323					404,052	769,184
Economic development	186,572		46,972					701,000	233,544
Other expenditures	200,07.		10,712						2009011
Debt service:									
Principal								1,025,375	1,025,375
Interest				•			•	733,654	733,654
In-kind								133,034	733,034
Capital outlay	30,054	_	11,829	1,211	28,381	1,510,040	5,130,815	1,995,154	8,707,484
•		1,952,422							
Total expenditures	9,98L,497	1,952,422	2,060,638	2,270,413	3,172,343	1,510,040	5,130,815	9,706,931	35,785,099
Excess (deficiency) of revenues over (under) expenditures	1,982,918	611,300	488,200	1,301,124	692,163	2,319,798	67,147	(996,111)	6,466,539
OTHER FINANCING SOURCES (USES)	•	•	•		•		·		, ,
Transfers in	38,372							657,106	695,478
Loss proceeds	20,312	•						200,000	300,000
Transfers out	(288,029)					340 077			
Sale of fixed assets	16,026	_	30,400			(369,077)	•	(38,372) 35	•
				 .			_ 		
. Total other financing sources and uses	(233,631)		30,400			(369,077)		818,769	246,461
MET CHANGE TH LOUD BYTHINGS	1,749,287	611,300	518,600	1,301,124	692,163	1,950,721	67,147	(177,342	
FUND BALANCES - BEGINNING	2,425,641	1,854,626	568,800	1,407,183	2,194,608	1,077,469		7,375,287	16,903,614
FUND BALANCES - ENDING	\$ 4,174,928	3 2,465,926	3 _1,087,400	\$ 2,708,307	\$ 2,886,771	\$ 3,028,190	8 67,147	\$ 7,197,945	3 23,616,614

The notes to the financial statements are an integral part of this statement.

IBERVILLE PARISH COUNCIL Plaquemine, Louisiana

STATEMENT E

Reconciliation of the Statement of Revenues Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended December 31, 2013

Amounts reported for governmental activities in the statement of activities (page 17) are different because:

Net Change in fund balances-Total governmental funds (page 19)

\$ 6,713,000

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period

 Capital Outlay
 8,707,485

 Depreciation Expense
 (3,838,237)

 4,869,248

The liability and expense for compensated absences are not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. Only the payment consumes current financial resources, and it would take a catastrophic event for this liability to become a current liability.

(299,671)

Annual OPEB (Other Post Employment Benefit) Expense

(50,479)

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activines. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan Proceeds	(200,000)
Principal Payments	1,025,373
	\$ <u>825,373</u>

Change in net position of governmental activities (page 17)

\$ 12,057,471

IBERVILLE PARISH COUNCIL Plaquemine, Louislana Statement of Net Position PROPRIETARY FUND December 31, 2013

	Iberville Utilit <u>Department</u>	-
ASSETS	_	
Current Assets:		
Cash and cash equivalents	\$ 1,795,	376
Prepaid expenses		
Accounts receivable (net of allowance		
for uncollectibles)	995,	840
Inventory	132,	465
Other assets	348,	456
Total current assets	3,272,	
Restricted assets		
Cash and cash equivalents - construction	600,	000
Customer Deposits	282,	
Total restricted assets	882,	
Noncurrent assets		
Capital assets		
Land	193,	511
Building and improvements	19,047,	618
Machinery and equipment	1,070,	643
Construction in progress	156,	733
Less accumulated depreciation	(9,892,	319)
Total capitial assets (net of		
accumulated depreciation)	10,576,:	186
Total noncurrent assets	10,576,	186
TOTAL ASSETS	\$ 14,730,4	
LIABILITIES		_
Current liabilities:		
Accounts payable	520,0)51
Current liabilities payable from restricted assets:		
Current portion of notes payable	55,0	000
Customer deposits payable	279,5	573
Total current liabilities	854,6	524
Non-Current liabilities payable from		
restricted assets: Notes payable	545,0	MA
		<u>00</u>
Total non-current liabilities payable from restricted assets	P45.0	
from respected assets	545,0	<u> </u>
TOTAL LIABILITIES	1,399,6	24
NET POSITION		
Invested in capital assets, net of related debt	10,031,1	85
Restricted for construction	545,0	00
Unrestricted	2,754,6	66
TOTAL NET POSITION	\$ 13,330,8	51

Plaquemine, Louisiana

Statement of Revenues, Expenses, and Changes in Net Position For the Year of Ended December 31, 2013

		erville Utility Department
OPERATING REVENUES:		
Charges for services	\$	4,737,041
Other revenue	-	98,223
Total operating revenues		4,835,264
OPERATING EXPENSES:		
Purchase for resale		1,810,139
Salaries and wages		979,626
Depreciation and amortization		614,452
Contractual services		190,226
Repairs and maintenance		92,991
Materials and supplies		455,283
Other		424,669
Total operating expenses	.	4,567,386
Operating income (loss)		267,878
NONOPERATING REVENUES (EXPENSES):		
Interest earnings		2,169
Total nonoperating revenue (expenses)		2,169
Income before contributed capital		
and operating transfers		270,047
Capital contributions		77,002
CHANGE IN NET POSITION		347,049
BEGINNING NET POSITON		12,983,802
NET POSITION END OF YEAR	\$	13,330,851

Plaquemine, Louisiana Statement of Cash Flows PROPRIETARY FUND

For the Year Ended December 31, 2013

		erville Utility Department
CASH FLOWS FROM OPERATING ACTIVITIES		
	8	4.040.056
Receipts from customers and users	•	4,948,956 10,937
Receipts from customers for deposits		_
Payments to suppliers		(2,978,927)
Payments to employees	` -	(979,626)
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	-	1,001,340
CASH FLOWS FROM CAPITAL AND RELATED	ı	
FINANCING ACTIVITIES		
Proceeds from loan		600,000
Capital contributions		77,002
Purchase of capital assets		(419,706)
Disposal of capital assets		83,625
Other assets		(278,960)
NET CASH PROVIDED (USED) BY CAPITAL		
AND RELATED FINANCING ACTIVITIES		61,961
CASH FLOWS FROM INVESTING ACTIVITIES		
Inventory		(8,494)
Interest received	•	2,169
NET CASH PROVIDED (USED) BY CAPITAL		
INVESTING ACTIVITIES		(6,325)
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,056,976
CASH AND CASH EQUIVALENTS, JANUARY 1, 2013		1,620,551
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013	\$	2,677,527

Plaquemine, Louisiana Statement of Cash Flows PROPRIETARY FUND For the Year Ended December 31, 2013

		erville Utility Department
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES Operating income	s	267,878
Adjustments to reconcile operating income to net cash provided (used) by operating activities: Adjustments to reconcile operating income to net cash provided (used) by operating activities:	<u></u>	
Depreciation and amortization expense (Increase) decrease in accounts receivable Increase (decrease) in accounts payable Increase (decrease) in customer deposits payable Total adjustments		516,889 113,692 91,944 10,937 733,462
NET CASH PROVIDED BY OPERATING ACTIVITIES Reconciliation of Cash and Cash Equivalents to Statement of Net Position:	\$	1,001,340
Cash and cash equivalents Restricted cash and cash equivalents	\$	1,795,376 882,151
Total Cash and Cash Equivalents, December 31, 2013	\$	2,677,527

STATEMENT I

Plaquemine, Louisiana Statement of Fiduciary Responsibilities AGENCY FUNDS December 31, 2013

	_Ag	gency Funds		
ASSETS	•			
Cash and Short-term investments	.\$	8,583,794		
Receivables		219,237		
TOTAL ASSETS	\$	8,803,031		
LIABILITIES:		-		
Sales taxes payable	\$	8,799,021		
Other payables		4,010		
TOTAL LIABILITIES	, <u>\$</u>	8,803,031		

NOTES TO FINANCIAL STATEMENTS

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

INTRODUCTION

The Iberville Parish Council is the governing authority for Iberville Parish and is a political subdivision of the State of Louisiana. The citizens of Iberville Parish, on January 18, 1997, approved a Home Rule Charter, which created a President-Council form of government. The Louisiana Secretary of State certified the Home Rule Charter on January 21, 1997. A president, representing the parish as a whole and 13 councilmen representing their various districts within the parish govern the Iberville Council. Both the Parish President and Councilmen serve four-year terms.

Louisiana Revised Statute 33:1236 gives the Council various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Ad valorem and sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants provide funding to accomplish these tasks.

Iberville Parish covers an area of 637 square miles and has a population of 33,387 as of 2012. The Iberville Parish Council maintains 137 miles of roads, and 296 employees are employed full time by the Council.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting entity

As the governing authority of the parish, for reporting purposes, the Iberville Parish Council is the financial reporting entity for Iberville Parish. The financial reporting entity consists of (a) the primary government (Council), (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Iberville Parish Council

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Reporting entity (Continued)

for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

These criteria include:

- 1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish Council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Iberville Parish Council.
- 2. Organizations for which the Parish Council does not appoint a voting majority, but are fiscally dependent on the Parish Council.
- Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Parish Council has determined that the following component units are part of the reporting entity:

Blended Component Unit. The Iberville Parish blended component units serve the citizens of Iberville Parish and are governed by the Iberville Parish Council. The Iberville Parish Council approves the rates for user charges and bond issuance authorizations and the legal liability for the general obligation portion of the blended component unit's debt remains with the government.

Blended Component Unit	Fiscal Year End	Criteria Used
Iberville Parish Utility Department P.O. Box 99 Plaquemine, LA 70764	December 31, 2013	1 and 3
18 th Judicial District Criminal Court Fund P.O. Box 423 Plaquemine, LA 70764	December 31, 2013	3
18th Judicial District Drug Court Fund	December 31, 2013	3

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Reporting entity (Continued)

Discretely Presented Component Unit. The Iberville Parish discretely presented component units are responsible for serving the citizens of Iberville Parish within the government's jurisdiction. The members of the discretely presented component unit's governing board either are elected by the citizens of Iberville Parish or appointed by the Iberville Parish Council.

Discretely Presented Component Unit	Fiscal Year End	<u>Criteria Used</u>
Iberville Parish Waterworks District No. 3 P.O. Box 60 White Castle, LA 70788	March 31, 2013	1
Iberville Parks and Recreation District P.O. Box 1060 Plaquemine, LA 70764	December 31, 2013	1 and 3
Iberville Parish Library P.O. Box 736 Plaquemine, La 70764	December 31, 2013	1 and 3

Complete financial statements for each of the individual component units may be obtained at the entity's administrative offices.

The Parish Council, as the reporting entity, has chosen to issue financial statements of the primary government (Parish Council) only, except for the inclusion of the Eighteenth Judicial District Criminal Court Fund, the Eighteenth Judicial District Drug Court Fund and the Iberville Parish Utility System, whose accounting records are maintained by the Parish Council and are considered part of the primary government. The other previously listed component units are included in the accompanying financial statements by discrete presentation only.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Parish Council) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Parish Council). Considered in the determination of component units of the reporting entity were the Iberville Parish Sheriff, Clerk of Court, Assessor, School Board, the District Attorney for the Eighteenth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Iberville Parish Council reporting entity because they have separately elected governing bodies, are legally separate, and

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Reporting entity (Continued)

are fiscally independent of the Iberville Parish Council. A request for a separate financial statement for each component unit may be obtained by mail using the addresses above.

D. Basis of presentation - government-wide financial statements

While separate government-wide and fund funancial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate schedules are provided for governmental funds, proprietary funds, and fiduciary funds.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

E. Basis of presentation - fund financial statements

Iberville Parish uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain council functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds. Governmental funds are used to account for all or most of the Parish Council's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of construction or fixed assets, and the servicing of debt. These funds use a modified accrual basis of accounting.

Governmental funds include the following:

The general fund is the general operating fund of the Parish Council and accounts for all financial resources except those required to be accounted for in other funds.

The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the General Fund of each component unit is reported as a special revenue fund.

The debt service funds account for transactions relating to resources retained and used for the payment of principal, interest and related cost on long-term debt.

The capital project funds account for financial resources received and used for the acquisition, construction or improvement of capital facilities not reported in the other governmental funds.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Basis of presentation - fund financial statements (Continued)

Proprietary Funds. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following:

1. Enterprise funds account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds. Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Parish Council. Fiduciary funds include the following:

1. Agency funds are used to account for assets that the Parish Council holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations therefore these funds use an accrual basis of accounting. Iberville Parish reports one agency fund, the Sales Tax fund. Iberville Parish remits payments to other entities on behalf of the Sales Tax Agency.

The government-wide financial statements (i.e., the statement of the net position and the statement of activities) report information on all of the non-fiduciary activities of the Iberville Parish Council and its component units. For the most part, the effect of the inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the Iberville Parish Council is reported separately from certain legally separate component units for which the Iberville Parish Council is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Basis of presentation - fund financial statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

F. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licensed, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

Iberville Parish reports the following major governmental funds:

The General fund is the parish's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Drainage Maintenance fund is the parish's primary fund for maintenance of drainage facilities throughout the parish. This fund is supported by parish-wide property tax revenue.

The Public Building Maintenance fund accounts for operation and maintenance of all parish owned buildings through a 3 mill ad valorem tax.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The Sales Tax Roads fund is the parish's primary fund for maintenance and outlay of roads and bridges throughout the parish. This fund is supported by parish-wide sales tax revenue.

The Solid Waste fund is the parish's fund for garbage collection and disposal. This fund is supported by parish-wide sales tax revenue.

The Capital Improvement Fund accounts for all capital expenditures in relation to general government. Those expenditures include infrastructure, equipment and buildings.

The *Iberville Medical Facility CSBG* accounts for all capital expenditures in relation the construction of the new medical facility in Plaquemine, LA.

The government reports the following major proprietary fund:

The Utility Department fund accounts for the sale of natural gas and water to customers within the Parish of Iberville.

Governments have the option of following subsequent private- sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's utility department and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the utility department enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is Iberville's policy to use restricted resources first, then unrestricted resources as they are needed.

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. "Measurable" meaning the amount of the transaction can be determined and "available" meaning collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The Iberville Parish Council considers all revenue available if collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when obligations are expected to be liquidated with expendable available financial resources. Compensated absences are reported in governmental funds only if they have matured. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual funds use the following practices in recording revenues and expenditures:

Revenues. Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are due on a calendar year basis, levied on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the parish is entitled to the funds.

Interest income on time deposits are recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt are recognized when due and compensated absences which are recognized when paid. Encumbrances are not recorded in the accounting records since no material amounts exist at year-end.

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Other Financing Sources (Uses). Transfers between funds, which are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). Transfers are recorded when received or paid.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized at the time liabilities are incurred.

F. Assets, Liabilities, and Net Position or Equity

Basis of Presentation

The accompanying financial statements of the Iberville Parish Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Deposits and Investments. Iberville Parish cash management pool has the general characteristic of a demand deposit account in that the governmental enterprise may deposit additional cash at any time and withdraw cash at any time without prior notice or penalty. Cash includes amounts in demand deposits, interest-bearing demand deposits, treasury bills and money market accounts. All Parish Council deposits are short-term and considered cash equivalents. Under state law, the Parish Council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Investments for Iberville Parish, as well as for its component units, are reported at fair value. The Louisiana Asset Management Pool (LAMP) operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Under state law, the Iberville Parish Council may invest in United States Bonds, treasury notes and/or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at market value.

Receivables and Payables. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Equity (Continued)

either "due to/due from" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Restricted Assets. Customer deposits and certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants.

Deferred Outflows/Inflows of Resources. In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expenses/expenditures) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Capital Assets. Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and estimated useful lives in excess of 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Equity (Continued)

Property, Plant and Equipment for the primary government, as well as the component units and enterprise funds are depreciated using the straight line method using the following useful lives:

Asset Class	Governmental Funds	Enterprise Funds
Buildings	40 Years	25-50 Years
Water/Gas/Sewerage Systems	N/A	05-50 Years
Furniture and Fixtures	5 Years	03-15 Years
Vehicles	5 Years	04-08 Years
Roadways and infrastructure	25 Years	N/A

Compensated Absences. Substantially all employees of the Parish Council earn from 10 to 20 days of vacation leave each year depending on their length of service. Vacation leave of up to 60 days may be accumulated. Upon resignation or retirement, employees are paid for accumulated vacation leave not to exceed 60 days. Substantially all employees of the Parish Council earn 10 days of sick leave each year. Sick leave can be accumulated without limitation.

Upon retirement, unused sick leave of up to 45 days is paid to the employee at the employee's current rate of pay. Sick leave in excess of 45 days is forfeited. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. Most component units have adopted policies similar to the Parish Council or have no regular employees and no formal policies for vacation and sick leave.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded as a long term liability. Leave privileges associated with employees of the proprietary funds are recorded as a fund liability and operating expenses on Statements A and F. Compensated Absences are reported in governmental funds only if matured.

Long Term Obligations. In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond issue costs are expensed under GASB 65. Bonds payable are reported net of applicable bond premium or discount.

In the fund financial statements, the governmental fund recognizes bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Equity (Continued)

issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the statement of net position, the difference between a government's assets and liabilities is recorded as net position. The three components of net position are as follows:

Net Position

Net Invested in Capital Assets. The amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt attributed to the acquisition, construction or improvement of the assets

Restricted Net Position. These amounts are restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position. This amount is all net positions that do not meet the definition of "net invested in capital assets" or "restricted net position."

Fund Equity

Fund Balance Flow Assumptions. Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Equity (Continued)

the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The parish council has by ordinance authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Capital Contributions

Capital contributions are recorded in proprietary funds that have received capital grants or contributions from developers, customers, or other funds when such resources are restricted for the acquisition or construction of capital assets.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Equity (Continued)

						Major Specie	1 R	evenue Fund	8								
·						Public										Other	
	•	General			3	Building		Sales Tax				Capital		Therville Parish	Go	Acuments.	
		Fund		Drainage	M	uintenance		Roads	Sc	did Waste	Ir	nprovement		Medical Facilty		l Funds	Total
Fund balances:																	
Non Spendable																	
General Fund	\$	431,673	5	-	\$	-	\$	-	\$	-	\$	-	1		\$	-	\$ 431,673
Drainage				45,132													45,132
Building Maintenance						216,700											216,700
Road Maintenance								73,000									73,000
Solid Waste Disposal										8,150							8,150
Restricted for:					•												-
Loss Contingency		150,000															150,000
Drainage				2,420,794													2,420,794
Building Maintenance				•		870,700											870,700
Road Maintenance								2,635,307								333,233	2,968,540
Solid Waste Disposal										2,878,621							2,878,621
Fire Protection																2,528,879	2,528,879
Debt Service																2,368,629	2,368,629
Capital Projects												3,028,190		67,146			3,095,336
Criminal Court																23,817	23,817
Tourism																251,764	251,764
Emergency 911 Service																444,459	444,459
Road Maintenance																	-
Other Purposes																396,561	396,561
Committed to:																	-
Vehicle & Replacement Fund																516,815	516,815
Capital Projects																110,000	110,000
Emergency Preparedness												•				195,378	195,378
Other Purposes																28,408	28,408
Unassigned:		3,593,255	_		_		_					<u>-</u>	_	=	_	<u> </u>	3,593,255
Total fund balances	\$	4,174,928	\$	2,465,926	5_	1,087,400	3	2,708,307	\$	2,886,771	\$	3,028,190	:	67,146	3	7,197,943	\$ 23,616,611

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Equity (Continued)

Reserves

Reserves represent those portions of fund equity not available for expenditure or legally segregated for a specific future use.

G. Other Information

Inter-fund Transactions

Inter-fund services are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Sales Taxes

The Agency-Sales and Use Tax Fund accounts for the collection and distribution of sales and use taxes for the Parish Council, Iberville Parish School Board, and various municipalities within the parish. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

The cost of collection is transferred to the General Fund of the Parish Council, and the remaining tax collections are remitted as follows:

Iberville Parish Council		
For Solid Waste Collection & Disposal	100%	of 1/3%
Theorille Desigh Cahool Doord	100%	of 2%
Iberville Parish School Board	10070	01 270
Parish and Municipalities:		
Iberville Parish Council	52.4541%	of 1 %
City of Plaquemine	23.6507 %	of 1 %
Town of White Castle	6.5153%	of 1 %
Town of Maringouin	4.2253%	of 1 %
Village of Grosse Tete	2.2432 %	of 1 %
Village of Rosedale	2.5211%	of 1%
Iberville Parish Council	62.0439%	of 2/3%
City of Plaquemine	23.1441 %	of 2/3 %
Town of White Castle	6.7699 %	of 2/3 %
Town of Maringouin	3.7006%	of 2/3%
Village of Grosse Tete	1.7424%	of 2/3%
Iberville Parish Council	52.4541%	of 1 %
Village of Grosse Tete	2.2432%	of 1 %
Town of Maringouin	4.2253%	of 1 %
City of Plaquemine	23.6507%	of 1 %
Village of Rosedale	2.5211%	of 1 %

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Other Information (Continued)

Parish and Municipalities:

Town of White Castle	6.5153%	of 1 %
City of St. Gabriel	8.3903%	of 1 %

Industrial Development Bonds. Iberville Parish has several industrial development district bond issues outstanding at December 31, 2013, with outstanding balances of \$21,600,000.

Principal and interest for the retirement of these bonds are payable solely from the revenues derived from the districts and do not bear the full faith and credit of the parish. Therefore, the accompanying financial statements do not include long-term obligations of the industrial development districts.

Risk Management. Iberville Parish is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which Iberville Parish carries commercial insurance. Iberville Parish has established a limited risk management program for workers' compensation. Premiums are paid into the general fund by all other funds that provide salaries and fringe benefits and are available to pay claims, claim reserves and administrative costs of the program. These inter-fund premiums are used to reduce the amount of claims expenditure reported general fund. As of December 31, 2013, such inter-fund premiums did not exceed reimbursable expenditures. Insurance settlements have not exceeded insurance coverage for each of the last three years.

Use of estimates. The preparation of financial statement in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statements of net assets

The governmental fund balance sheet includes reconciliation between fund-balance – total governmental funds and net position- governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current year and therefore are not reported in the funds." The details of this difference are as follows:

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statements of net assets (Continued)

As reported on Statement C, the total fund balance of the governmental funds reconciles to Statement A, Governmental Activities as follows:

Statement C Total Fund Balances	\$ 23,616,613
Measurement Focus adjustments:	
Capital assets	100,186,393
Long-term liabilities	(17,203,570)
Other post-employment benefits	(485,401)
Compensated absences	(1,146,424)
Statement A, Net position of governmental activities	\$ 104,967,611

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. Due to the relatively small size of our government, Statement E is a detailed reconciliation.

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The Parish Council uses the following budgetary practices:

- 1. With two exceptions, the budgets are prepared on a modified accrual basis of accounting using a current financial resources measurement focus. Revenues are recognized to the extent that they are measurable and available. Available means that the revenues will be collected within 60 days of the end of the calendar year. Expenditures are recognized when measurable, generally when the liability is incurred, and will be liquidated with current resources.
- 2. The budgets were prepared using the following assumptions:
 - a. Sales taxes will continue substantially due to ongoing plant expansion. The sales tax distribution procedures will remain the same as in prior years.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

- b. Inventories will not be considered material at year-end.
- c. The Council will:
 - Provide matching funds for projects funded through various federal and state grants; Fund the loss reserves in the self-insurance program
 - Account for federal grants in special revenue funds or capital improvement funds.
- 3. The 2013 proposed budget was presented to the Parish Council for consideration on October 16, 2012. The Parish Council authorized a public hearing as required by Louisiana Revised Statute 39:1306.
- 4. A notice of the availability of the 2013 budget for public inspection was published in the parish's official journal. At the same time a summary of the proposed budget was published with a notice of the public hearing to be held on the budget on November 20, 2012. The Parish Council adopted the budget on November 20, 2012.
- 5. Appropriations, which are not approved by the Parish Council for carryover to the next fiscal year, lapse December 31. During the budget year, the Treasurer (or his designate) is authorized to make changes within a functional category provided the total budgeted for that category is not exceeded.

The only exception is:

1. Budget Revenue and Expenditures include other sources and uses in the General Fund and Special Revenue Funds.

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except Head Start and Training & Technical Assistance Fund, and all capital project funds. The Head Start and Training & Technical Assistance Fund adopt a 90-day encumbrance liquidation budget that approximates GAAP. All Capital Project Funds adopt project-length budgets. All unencumbered annual budget amounts lapse at fiscal year-end. On or before the last Tuesday in August of each year, all agencies of the government submit requests for appropriations to the Finance Department so that a budget may be prepared. We do not legally adopt a budget for the Drug Court Special Revenue Fund

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued).

Before November 1, the Executive Department submits the proposed budget to the Parish Council for review. The council holds public hearings and a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by fund, function, and department. The president may transfer part or all of any unencumbered appropriations within programs (funds), except that no transfer shall be made to or from the salary accounts unless approved by the Council by ordinance. Transfers of appropriations between programs require the approval of the governing council. The legal levels of budgetary control are the "salaries and benefits" and "other program expenditures" program levels.

The governing council amended the 2013 budget on November 19, 2013 to both increase and decrease several line items. The most notable increases were the following:

- General Fund Severance tax oil and gas revenue remained unchanged because of a statutory cap required on tax revenue from the severance of natural resources within liberville Parish.
- General, Drainage Maintenance, Fire District #1, Public Building Maintenance and Fire District #2 Fund Ad valorem revenue was increased by \$193,000 because of higher than expected collections.
- General, Bayou Pigeon Fire Department, Bayou Sorrel Fire Department, Bayou Goula Fire Department, Fire District #1, White Castle Fire Department, Public Building Maintenance, Sales Tax Roads, Solid Waste, Fire District #2, Sales Tax Bond Debt Service, and Capital Improvement Funds General Sales and Use Tax increased by \$3,496,315 because of higher than expected collections.
- Vehicle and Equipment Replacement Fund- Acquisition of Equipment was decreased by \$500,000 due to postponement of major equipment purchases.
- Road Construction Capital Improvement Fund- Road construction capital outlay was increased by \$950,000 because of ongoing road maintenance issues and carryover from the 2012 road project. We adopt project-length capital improvement budgets.
- Iberville Parish Medical Facility CSBG Federal grant revenue decreased by \$9,700,000 due to delay in construction of the hospital.

Iberville Parish does not consider adjustments under \$50,000 material.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

All budget comparisons included in the required supplementary information use a budgetary basis that is the same as GAAP.

B. Other Information

Ad Valorem Taxes

The parish levies ad valorem taxes on real property as on November 15 of each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (December 1). The tax is delinquent 30 days after its due date.

Parish-wide taxes

	Authorized	Levied
Parish Tax (Outside Municipalities)	2.49	2.49
Parish Tax (Inside Municipalities)	1.24	1.24
Public Building Maintenance	3.00	3.00
Library	4.00	4.00
Drainage Capital Improvements	5.00	5.00
Recreation	3.00	3.00
District Taxes:		
Fire District No. 1	3.95	3.83
Fire District No. 2	6.78	6.76

Under provisions of Article VII of the Louisiana Constitution of 1974, all property within a parish is to be reassessed for ad valorem tax purposes every four (4) years. The Assessor is scheduled for a re-assessment during 2016.

In 1991, the addition of the parish assessor's millage resulted in a "roll back" of the ad valorem taxes to merge this millage into the current assessments.

The Iberville Parish Council adopted all Ad Valorem Taxes at the maximum rates allowed by law for fiscal year 2013.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

B. Other Information (Continued).

GASB 65 was adopted by Iberville Parish for the period ending December 31, 2013. The Iberville Parks and Recreation component unit had deferred inflows of resources to report on the financial statements. GASB 65 was not adopted for the Component Unit Iberville Water District #3 for the year ended March 31, 2013.

NOTE 4 - DETAILED NOTES ON ALL FUNDS

A. Deposits and Cash Equivalents

For purposes of the statement of cash flows, the Enterprise Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

At year-end, the Iberville Parish Council's (including Agency Funds) carrying amount of deposits was \$27,388,991 and the bank balance was \$15,680,906. Of the bank balance, \$26,967,649 was covered by federal depository insurance and by collateral pledged to the parish, held by the bank Council's agent in the Parish Council's name (GASB Category 1). At year-end the total parish-wide collateral pledged was \$29,475,452.

The carrying amount of deposits for Water District #3, a discretely presented component unit, was \$1,480,287 and the bank balance was \$1,480,041. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$1,230,041 collateralized by the entity's fiscal agent bank in Water District #3's name. The excess of FDIC insurance and pledged securities over cash at March 31, 2013 was \$154,118.

The carrying amount of deposits for Iberville Parks and Recreation, a discretely presented component unit, was \$224,500 and the bank balance was \$230,338. Of the bank balance, \$230,338 was covered by federal depository insurance, \$149,491 was deposited in the Louisiana Asset Management Pool.

The carrying amount of deposits for Iberville Parish Library, a discretely presented component unit, was \$803,467 and the bank balance was \$819,198. Of the bank balance, \$819,198 was covered by federal depository insurance or collateral held by the entity's agent in Iberville Parish Library's name.

Cash Equivalents (near cash investments) are categorized into these three categories of credit risk:

- (1) Insured or registered, or securities held by government or its agent in Iberville Parish's name.
- (2) Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent in Iberville Parish's name.

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Cash Equivalents (Continued)

(3) Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent but not in Iberville Parish's name.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to both parties.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA—R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7-like investment pools:

- <u>Credit risk:</u> LAMP is rated AAA by Standard & Poor's.
- Shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- <u>Concentration of credit risk:</u> Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Cash Equivalents (Continued)

- Foreign currency risk: Not applicable to 2a7-like pools.

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

B. Receivables

Even though the pledged securities are considered collateralized (Category 1) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish Council that the fiscal agent has failed to pay deposited funds upon demand.

Receivables as of the year end for the government's individual major and non-major funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

Receivables:		General	Drainage Maint.			Public Building Maint.	Sales Tux Roads		
Ad valorem tax	8	1,008,718	\$	2,550,124	\$	1,530,074	\$	-	
Sales tax		744,495				•		330,290	
Other		365,505		127,033		750		59,475	
Accounts		267,087				2,088		74,504	
Gross		2,385,805		2,677,157		1,532,912	_	464,269	
Less: Allowance for uncollectibles		(41,030)	_	(119,156)	_	(71,494)			
Net total Receivables	\$	2,344,775	\$	2,558,001	\$	1,461,418	\$	464,269	

Receivables:	Solid Waste	Capital Improvement Fund	Iberville Parish Medical Pacility CSBG	Nonmajor and other Punds	Total Governmental Funds
Ad valorem tax	\$ -	\$ -	\$ -	\$ 290,428	\$ 5,379,344
Sales tax	365,362	220,193	-	238,552	1,898,892
Other	228,491	422,691	-	198,124	1,402,069
Accounts	2,660		229,691	70,187	646,217
Gross	596,513	642,884	229,691	797,291	9,326,522
Less: Allowance for uncollectibles		_		(20,309)	\$ (251,989)
Net total Receivables	\$ 596,513	\$ 642,884	\$ 229,691	\$ 776,982	\$ 9,074,533

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

Primary Government-Governmental Activities:

		C			Buildings and		Infrastructur		uniture and	
•	Land	Iı	Progress	Im	provements		e	_E	quipment	Total
Cost at December 31, 2011	\$ 2,975,825	\$	1,088,045	\$	39,668,784	\$	79,445,129	\$	27,946,409	\$151,124,192
Additions			5,130,816		533,136		2,089,142		954,391	8,707,485
Deletions	=	_		_					<u>(46,461)</u>	(46,461)
Cost at December 31, 2012	\$ 2,975,825	<u>\$</u>	6,218,861	\$	40,201,920	<u>\$</u>	81,534,271	\$	28,854,339	\$159,785,216
Depreciation:										
Accumulated Depreciation								-		
at December 31, 2011	\$ -	\$	_	\$	7,488,940	\$	24,522,162	\$	23,795,945	\$ 55,807,047
Additions					987,953		1,769,107		1,081,177	3,838,237
Deletions				_	_	_			(46,461)	(46,461)
Accumulated Depreciation										
at December 31, 2012	<u>\$</u>	\$	*	\$	8,476,893	\$	26,291,269	\$	24,830,661	\$ 59,598,823
Capital Assets net of Accumulated Depreciation										
at December 31, 2012	\$ 2,975,825	\$	6,218,861	\$	31,725,027	\$	55,243,002	<u>\$</u>	4,023,678	\$100,186,393

Depreciation expense was charged to functions of the primary government as follows:

B								
	Bı	<u>Buildings</u>		quipment	<u>Infrastructure</u>	<u>Total</u>		
Governmental Activities:								
General Government	\$	860,051	\$	95,042		\$	955,093	
Public Safety		6,107		490,150			496,257	
Public Works		77,465		436,563	1,769,107	;	2,283,135	
Health and Welfare		32,706		36,878			69,584	
Ecomomic Development				9,131			9,131	
Culture and Recreation		11,624		13,413			25,037	
Total Depreciation								
Expense	\$	987,953	\$	1,081,177	\$ 1,769,107	\$ 3	3,838,237	

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

Primary Government - Business Type Activities:

Activity for the Iberville Utility Department for the year ended December 31, 2013, was as follows:

			Cor	astruction	B	uilding and				
		Land	in	Progress	Im	provements	E	quipment		Total
Cost at December 31, 2012 Additions Transfer	\$	193,511	\$	40,151 116,582	\$	18,891,560 232,017 (75,959)	\$	1,007,203 71,106 (7,666)	\$	20,132,425 419,705 (83,625)
Deletions	_	402 544		156 772		10047 (10		1 070 (42		20 469 505
Cost at December 31, 2013	3	193,511	<u>\$</u>	156,733	<u> </u>	19,047,618	<u>></u>	1,070,643	\$	20,468,505
Depreciation:								,		
Accumulated Depreciation										
at December 31, 2012	\$	-	\$	-	\$	8,509,184	\$	866,246	\$	9,375,430
Additions						542,964		57 ,5 50		600,514
Transfer										-
Deletions		_				(75,959)	_	(7,666)	_	(83,625)
Accumulated Depreciation										
at December 31, 2013	<u>\$</u>	<u>-</u>	\$		\$	8,976,189	<u>\$</u>	916,130	<u>ş</u>	9,892,319
Capital Assets net of										
Accumulated Depreciation										
at December 31, 2013	8	193,511	8	156,733	<u>\$</u>	10,071,429	\$	154,513	\$	10,576,186

Amounts above are presented on the Proprietary Funds Statement of Net Position and Changes in Net Position (Statements F and G respectively).

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

Component Unit - Business Type Activities

Activity for Iberville Water District #3 for the year ended December 31, 2013, was as follows:

	Distribution			-	C	onstruction			
		System		Plant	it	Progress	E	Equipment	<u>Total</u>
Cost at December 31, 2012 Additions Deletions	\$	3,234,179 35,533	\$	3,252,606 1,429,631	\$	1,294,627 (1,294,627)	\$	2,365,159 60,766	\$10,146,571 1,525,930 (1,294,627)
Cost at December 31, 2013	\$	3,269,712	\$	4,682,237	<u>\$</u>		\$	2,425,925	\$10,377,874
Depreciation:									
Accumulated Depreciation						-			
at December 31, 2012 Additions Deletions	\$	1,432,859 79,806	\$	1,211,594 65,052	\$	-	\$	1,044,257 103,948	\$ 3,688,710 248,806
Accumulated Depreciation at December 31, 2013	<u>\$</u>	1,512,665	<u>\$</u>	1,276,646	\$		\$	1,148,205	\$ 3,937,516
Capital Assets net of Accumulated Depreciation at December 31, 2013	\$	1,757,047	\$	3,405,591	\$		\$	1,277,720	\$ 6,440,358

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

Component Unit Governmental Activities

Activity for the Iberville Parks and Recreation and the Iberville Library for the year ended December 31, 2013 are as follows:

				Fumiture			
•		Construction	Building and	and	Books and	Recreational	
,	Land	in Progress	Improvements	Equipment	Periodicals	Facilities	Total
Cost at December 31, 2012 Additions Delections	\$ 435,740	\$ 467,485 	\$ 1,958,343 164,208	\$ 2,823,818 142,880	\$ 1,914,980 126,313	\$ 2,934,710 8,306	\$ 10,535,076 441,707
Reclassification	-	(467,485)	467,485	(73,128)			(73,128)
Cost at December 31, 2013	435,740	-	2,590,036	2,893,570	2,041,293	2,943,016	10,903,655
Depreciation Accumulated Depreciation							
at December 31, 2012 Additions Deletions	\$ -	.	\$ 1,527,627 63,342	\$ 2,755,365 58,220 (73,128)	\$ 1,685,370 140,911	\$ 2,579,288 32,610	\$ 8,547,650 295,083 (73,128)
Accumulated Depreciation at December 31, 2013		-	1,590,969	2,740,457	1,826,281	2,611,898	8,769,605
Capital Assets net of Accumulated Depreciation at December 31, 2013	\$ 435,740	<u> </u>	\$ 999,067	\$ 153,113	§ 215,012	\$ 331,118	\$ 2,134,050

Amounts above are presented on the Statement of Net Position and Statement of Activities. (Statements A and B respectively)

D. Inter-fund transfers

Inter-fund Transfers:

			Transfers	In			
	General	Public Building	Capital		Non-major		
Transfers Out:	Fund	Maintenance	Improvement		Governmental		Total
General Fund	\$ -	\$ -	\$ -	\$	288,029	\$	288,029
Capital Improvement					369,077		369,077
Non-major Governmental	38,372		<u>-</u>	,	<u> </u>	_	<u> 38,372</u>
Total Transfers In	\$ 38,372	\$ -	<u>\$</u>	\$	657,106	\$	695,478

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

D. Inter-fund transfers (Continued)

The principal purpose of the above inter-fund transfers from the General Fund is to account for unrestricted funds transferred to several non-major funds to supplement revenues for ongoing operations.

The principal purpose of the non-major fund transfers from the capital improvement and General Funds was to supplement capital improvements and operations in each fund.

The principal purpose of the Capital Improvement Fund transfers to the non-major capital improvement funds was to supplement several smaller capital outlay projects.

E. Leases

During 2013 the Parish Council entered into one additional capital lease purchase agreements with fiscal funding clauses. Iberville Parish treats capital leases as alternative means of financing. Title to the equipment purchased under the lease agreement transfers to Iberville Parish when the lease is paid. The lease agreements offer full amortization schedule with principal and interest payments with no residual payment at the end of the lease. Iberville Parish does not record the present value of minimum lease payments because these types of leases are equivalent to conventional loans. It is not necessary to record imputed interest as a deduction from the present value of minimum lease payments because these leases are treated as loans. Iberville Parish has two leases outstanding for purchase of Equipment. The Gross amount of equipment purchased with this lease agreement is \$450,000. All of these equipment purchases have been classified under the furniture and equipment asset class.

Long-Term Capital Lease Payable Governmental Funds:

\$250,000 April 1, 2005 Iberville Parish Fire District #1 capital lease payable \$7,811 at an interest rate of 4.54% per annum. Retirements are made from the Fire District #1 Special Revenue Fund.	\$ 37,757
\$200,000 April 2, 2013 Iberville Parish Fire District #2 capital lease payable \$10,606.53 due quarterly at an interest rate of 1.99% per annum. Retirements are made from the Fire District #2 Special Revenue Fund.	<u>180,311</u>
Total Long Term Capital Lease Payable Governmental Funds	<u>\$ 218,068</u>

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

E. Leases (Continued)

Operating Lease

The Parish Council has an operating lease with Progressive Waste, Inc. to perform the work required to collect and dispose of all residential solid waste and boom truck service in all of Iberville Parish for the (Consumer Price Indexed) cost of \$219,843 per month for a 4 year period beginning January 1, 2012, ending December 31, 2015. The cost for the calendar year 2013 was \$15.26 per household for residential solid waste and \$3.25 per household for residential boom truck service with a total of 11,877 households. The minimal annual requirements under the non-cancelable lease are \$2,638,116.

F. Changes in General Long-Term Obligations

The following is a summary of long-term obligation transactions for the year ended December 31, 2013:

Governmental Fund Long-term debt outstanding at December 31, 2013, as shown in the general long-term obligations, is comprised of the following individual balances:

Long term notes/Bonds payable - Primary and Component Unit Governmental Funds:

Primary Government

	Beginning Belence	Additions	Deledons	Due in More Than One Year	Due Within One Year	Total
Primary Government						
Governmental Activities						
Capital Lense Payable	73,443	200,000	(55,375)	141,564	76,504	218,068
Revenus Bonds Payable	17,955,000	-	(970,000)	15,970,000	1,015,000	16,985,000
Compensated absences	847,253	299,671		1,146,924		1,146,924
Total Governmental Activities	18,875,696	499,471	(1,025,375)	17,258,488	1,091,504	18,349,992
Business-type Activities						
Notes Psychle	·	600,000		545,000	55,000	600,000
Total Business-type Acrisins	<u>-</u>	600,000		545,000	55,000	400,000
Total Printy Government	18,675,696	1,099,671	(1,025,375)	17,803,488	1,146,504	18,949,992
Component Units						
Notes payable	135,000	-	(47,000)	59,000	9,000	68,000
Compensated absences	238.121	23.337		201_458		261.458
Total Component Units	353,121	23,337	<u>(47,000</u>)	320,458	<u>a'090</u>	329,458

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

F. Changes in General Long-Term Obligations (Continued)

\$12,000,000 February 1, 2007 Sales Tax Revenue bonds with a net interest cost of 4.244% is payable on February 1, 2008 and semiannually thereafter on February 1 st and August 1 st of each year. The bonds maturing February 1, 2027, and thereafter, are callable for redemption by the Issuer in full or in part at any time on or after February 1, 2007. Principal and interest will be serviced from a Sales Tax Revenue Debt Service Fund.	\$9,785,000
\$8,970,000 April 1, 2009 Sales Tax Revenue bonds with a net interest cost of 4.17% is payable on August 1, 2009 and annually thereafter on February 1 st and August 1 st of each year. The bonds maturing February 1, 2024, and thereafter, are callable for redemption by the Issuer in full or in part at any time on or after February 1, 2019. Principal and interest will be serviced from a Sales Tax Revenue Debt Service Fund.	<u>\$ 7,200,000</u>
\$600,000 July 9, 2013 Limited Tax Certificates of Indebtedness with a net interest cost of 1.92 % which is payable on March 1 and September 1 of each year through March 1, 2023. Principal and interest is serviced from the Iberville Utility Department Proprietary Enterprise Fund.	<u>\$ 600,000</u>
Total Long Term Notes/Bonds Payable Primary Government	<u>\$ 17,585,000</u>
Total Long Term Notes/Bonds Payable Primary Government Long Term Notes Payable/Lease Payable Component Units	<u>\$ 17,585,000</u>
	\$ 17,585,000 \$ 68,000
Long Term Notes Payable/Lease Payable Component Units \$100,000 September 25, 2012 Iberville Parks and Recreation Department notes due in annual installments of \$9,000 through March 2016, \$10,000 through March of 2019 and \$11,000 through March of 2022. Interest at net cost of 2.3% due semiannually on March 1st and September 1st of each year through March 1, 2022. Retirements are made from the Iberville Parks and	,

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

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F. Changes in General Long-Term Obligations (Continued)

	Beginalog			Due in More	Due Within	
<u>.</u>	Balance	Additions	Deletions	than one Year	One Year	Total
Business Type Activity						
Component Units						
Revenue bonds payable	3,350,938	130,000	69,950	3,337,547	73,441	3,410,988
Total Component Units	3,350,938	130,000	69,950	3,337,547	73,441	3,410,988

Revenue bonds/Notes - Proprietary Component Units:

\$1,500,000 August 4, 2010, Department of Agriculture Farmers Home Administration is the holder of revenue bonds that bear an interest at the	\$ 1,468,770
rate of 4.5% payable semi-annually on February 1 st and August 1 st of each year. The bonds mature in the year 2033.	

\$2,150,000 October 26, 2004, waterworks serial bonds due in semi-annual installments of \$50,000 to \$75,000 through August 1, 2033; interest at 4.453 per cent. Retirements are made from Waterworks District No. 3 Enterprise Fund.

\$419,000 April 5, 1999, waterworks note payable in annual installments of \$23,800 through February 10, 2040; interest at 4.875 per cent. Retirements are made from the Water District No. 3 Enterprise Fund.

Total Long-Term Revenue Bonds/Notes Payable-Proprietary Component \$_3,337,547

The annual requirements to amortize all debt outstanding as of December 31, 2013, which includes principal payments on notes and certificate of indebtedness and principal and interest on revenue bonds (Business-type Activities Only) are as follows:

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

F. Changes in General Long Term Obligations (Continued)

The United States Department of Agriculture Farmers Home Administration is the holder of water revenue bonds August 4, 2010, which amounted to \$1,500,000. The bonds bear interest at a rate of 4.25%, payable annually on February 1st of each year. Maturity is in the fiscal year of 2051.

		Sales Tax			Cag	itial Lease	
Primary		Revenue	Notes	Payable	P	ayable	
Government	Bo	nds Payable	Govern	mental	Gove	ernmental	 Total
2014		1,015,000		55,000		76,504	1,146,504
2015		1,065,000		55,000		38,646	1,158,646
2016		1,120,000		55,000		40,489	1,215,489
2017		1,170,000		60,000		41,390	1,271,390
2018		1,225,000		60,000		21,039	1,306,039
2019-2027		11,390,000		315,000			11,705,000
Total	\$	16,985,000	\$	600,000	<u>\$</u>	218,068	\$ 17,803,068
		Revenue					
Component	Bo	onds/Notes	Certific	cates of			
Units:	Bu	siness Type	Indebte	edness	,	Total	
2014		224,258		9,000		233,258	
2015		222,482		9,000		231,482	
2016		225,607		10,000		235,607	
2017		223,545		10,000		233,545	
2018		226,015		10,000		236,015	
2019-2021		671,255		20,000		691,255	
2022-2025		893,510				893,510	
2026-2029		909,400				909,400	
2030-2040		1,638,375				1,638,375	
2041-2051		872,742		_		872,742	

Total

As a result of the refinancing, Water District #3 issued Revenue Refunding Bonds dated October 26, 2004. The United States Department of Agriculture Farmers Home Administration is the holder of the water revenue bonds, which amounted to \$2,150,000. The bonds bear an interest rate of 4.453%, payable semiannually on February 1st and August 1st of each year. Maturity is in the fiscal year 2033.

68,000

6,175,189

6,107,189

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

F. Changes in General Long-Term Obligations (Continued)

Water District #3 revenue bonds had principal outstanding in the amount of \$3,410,988 at December 31, 2013. Total interest obligations through the year 2051 amount to \$2,696,201 bringing total principal and interest related to these obligations to \$6,107,189.

G. Compensated Absences

At December 31, 2013, employees of the Parish Council governmental funds and relative governmental component units have accumulated and vested \$1,408,382 (Primary government – \$1,146,924, Iberville Parks and Recreation - \$108,371 and Iberville Library \$153,087) of employee leave benefits, which was computed in accordance with GASB Codification Section C60. The leave liability for employees of the Enterprise Funds is accounted for within the funds. The following funds are used to liquidate leave liability. General Fund, Emergency Preparedness, Drainage Maintenance, Substance Abuse, Visitor Enterprise, Public Building Maintenance, Sales Tax Roads, Solid Waste, Emergency 911 and Social Services.

H. Wireless 911 Implementation and Service Charge

On July 26, 1996 the FCC released its Report and Order on Enhanced 9-1-1 Emergency calling systems (Docket No. 94-102) which created rules for a two phased implementation of wireless E9-1-1. Phase 1 required that with each 9-1-1 call, the wireless carrier must give the Public Safety Answering Point (PSAP) a 10 digit callback number and location data of the specific cell site or cell sector where the call was originated. Phase 2 requires the wireless carrier to provide more precise location information. Iberville Parish completed both Phase 1 and Phase 2 implementation during fiscal year 2002. All 2013 expenditures were for operation. Iberville Parish collected \$240,970 in service charges for the operation of Wireless 911 services for the period ending December 31, 2013.

I. Deficit Unrestricted Net Assets

There were no Deficit Unrestricted Net Position at December 31, 2013.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

J. Tax Collections Received on Behalf of Other Taxing Authorities

Taxing Jurisdictions	Tor	al Collections	9	Cost of Collections	Ein	al Distributions
Iberville Parish School Board - 1% Sales and Use Tax	\$	11,734,073.00	\$	166,762.00	\$	11,567,311.00
Iberville Parish School Board - 2/3% Sales and Use Tax	\$	7,815,289.00	\$	111,070.00	8	7,704,219.00
Iberville Parish School Board - 1/3% Sales and Use Tax	\$	3,918,786.00	\$	55,692.00	\$	3,863,094.00
City Of St. Gabriel - 1% City Sales and Use Tax	\$	1,767,226.00	\$	28,072.00	\$	1,739,154.00
Iberville Panish Tourism Commission - 2% Hotel Tax	<u>\$</u>	54,514.00	<u>8_</u>	855.00	8	53,659.00
Totals	\$	25,289,888.00	\$	362,451.00	<u>\$</u>	24,927,437.00

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

K. Changes in Agency Funds

The following is a summary of the agency fund balance transactions for the year ended December 31, 2013:

	Sales Tax
Balance January 1, 2013	NONE
Additions:	
Sales and use tax collections	8 60,470,539
Occupational license collections	412,862
Interest and penalties	4,078
Total	\$ 60,887,479
Reductions:	
Transferred or due to:	
Derville parish council:	
Collection expense	\$ 866,300
1% mx	5,985,513
2/3% tax	4,892,328
1% tax	5,534,014
Solid Waste - 1/3%	3,916,771
Occupational license	412,891
School Board, sheriff, and municipalities	39,279,662
Total,	\$ 60,887,479
Balance at December 31, 2013	NONE

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

L. Litigation

At December 31, 2013 the Parish Council is involved in litigation, which is covered by insurance. According to legal counsel, the litigation should not cause a loss to the Parish Council. Consequently, in accordance with the criteria for accrual under GASB Codification Section C50 and SFAS 5, no amount is accrued in this report.

M. Pension Plan

Substantially all employees of the Iberville Parish Council and other parish component units are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All Parish Council and component unit employees eligible for participation is members of Plan A. Iberville Waterworks Districts No. 3 does not have a pension plan.

All permanent employees working at least 28 hours per week and who are paid wholly or in part from Parish Council funds, and all elected Parish Council officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 7 years of credited service, at or after age 55 with 25 years of credited service, or at any age with 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 % of their final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 % of the final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3% of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months, which produce the highest average. Employees who terminate with at least the amount of credited service stated previously, and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

M. Pension Plan (Continued)

The following provides certain disclosures for the Parish Council and the retirement system that are required by GASB Codification Section P20. 129. The contribution percentages are based on prior year. Current year information is unavailable.

Year Ended December 31, 2013

Iberville Parish Council		Plan A
Total current year payroll		\$ 6,340,108
Total current year covered payroll (regular)		4,924,607
Total current year covered payroll (DROP))	375,529
Contributions:		
Required by statute:		
Employees	9.50%	\$ 467,838
Employer	16.75%	 824,872
Total	<u>26.25</u> %	\$ 1,292,709
Actual:		
Employees	9.50%	\$ 467,838
Employer	16.75%	824,872
Total	<u>26.25</u> %	\$ 1,292,709
Actuarially required:		
Employees	9.50%	\$ 467,838
Employer	<u> 16.75%</u>	 824,872
Total		\$ 1,292,709
Percent of employer's actuarially required		
to contribute to all participating employers		1.05%

Our Employee and Employer required percentages for each of the 2 years preceding 2013 were as follows:

Actually Contributed
9.50 %
12.75%
9.50 %
15.75%

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

M. Pension Plan (Continued)

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2013, comprehensive annual financial report. The Parish Council does not guarantee the benefits granted by the System.

The pension plan annual report can be obtained by contacting Parochial Retirement at following mailing address or phone number:

Parochial Retirement P.O. Box 14619 Baton Rouge, LA 70898 (225) 928-1361

N. Other Post -Employment Benefits

Post-employment benefits

The Iberville Parish Council provides retired employees with the opportunity to continue their health care and life insurance benefits. The retirees who have not reached age 65 may receive their health insurance at half cost for a maximum of five (5) years or until they reach age 65. Other retirees have the option of continuing this coverage at their own cost. Life insurance is provided at the option of retirees at their own cost. The cost to the Parish Council at this time is inconsequential and is funded on a pay-as-you-go basis.

Plan Description – The Iberville Parish Council's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. Complete plan provisions are included in the official plan documents.

Life insurance coverage is available to retirees and the blended rate (active and retired) is \$0.31 per \$1,000 of insurance. The retiree pays 100% of the "cost" of the retiree life insurance, but it is based on the blended rate. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Retiree insurance coverage amounts are a flat \$10,000.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

N. Other Post - Employment Benefits (Continued)

Contribution Rates - Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy - Until 2008, the Iberville Parish Council recognized the cost of providing postemployment medical and life insurance benefits (the Iberville Parish Council's portion of the retiree medical and life insurance benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2012, the Iberville Parish Council's portion of health care and life insurance funding cost for retired employees totaled \$39,072 and \$5,582, for the Parish Library.

Effective January 1, 2008, the Iberville Parish Council implemented Government Accounting Standards Board Statement Number 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions (GASB 45). This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

Annual Required Contribution — The Iberville Parish Council's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The actuarially computed ARC is as follows:

	Parish Council	Parish Library
Normal cost	\$ 42,972	\$ 7,084
30-year UAL amortization amount	57,460	10,058
Annual required contribution (ARC)	\$ 100,432	\$ 17,142

Net Post-employment Benefit Obligation (Asset) – The table below shows the Iberville Parish Council's Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending December 31:

	Parish Council		Parish Library
Beginning Net OPEB Obligation	\$ 434,922	\$	59,730
Annual required contribution	100,432		17,142
Interest on Net OPEB Obligation	17,397		2,389
ARC Adjustment	(25,152)		(3,454)
OPEB Cost	92,677	_	16,077
Contribution to Irrevocable Trust	-		-
Current year retiree premium	(42,198)		(6,029)
Change in Net OPEB Obligation	50,479	_	10,049
Ending Net OPEB Obligation	\$ 485,401	\$ _	69,779

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

N. Other Post -Employment Benefits (Continued)

The following table shows the Iberville Parish Council's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability for last year and this year:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Liability (Asset)
Parish Council	\$ 92,677	45.53%	\$ 485,401
Parish Library	\$ 16,077	37.50%	\$ 69,779

Funded Status and Funding Progress – In 2012, the Iberville Parish Council made no contributions to its post employment benefits plan. The plan is not funded, has no assets, and hence has a funded ratio of zero. Based on the January 1, 2012 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2013 was \$1,033,342 (Parish Council), and \$180,844 (Parish Library), which is defined as that portion, as determined by a particular actuarial cost method (the Iberville Parish Council uses the Projected Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost.

	Parish Council	Parish Library_
Actuarial Accrued Liability (AAL)	\$ 1,033,342	\$ 180,844
Actuarial Value of Plan Assets (AVP)		
Unfunded Act. Accrued Liability (UAAL)	\$ 1,033,342	\$ 180,844
Funded Ratio (AVP/AAL)	0.00%	0.00%
Covered Payroll (active plan members) UAAL as a percentage of covered payroll	\$ 6,090,370 16.97%	\$ 651,606 27.75%

Actuarial Methods and Assumptions – Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Iberville Parish Council and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Iberville

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

N. Other Post -Employment Benefits (Continued)

Parish Council and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Iberville Parish Council and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC is determined using the Projected Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality and turnover.

Actuarial Value of Plan Assets. There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce a composite average annual turnover of approximately 4%.

Post employment Benefit Plan Eligibility Requirements. Based on past experience, it has been assumed that entitlement to benefits will commence five years after eligibility to enter the D.R.O.P., as described above under "Plan Description". Medical benefits are provided to employees upon actual retirement.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is a recently published mortality table which has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Plaquemine, Louisiana Notes to the Financial Statements December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

N. Other Post - Employment Benefits (Continued)

Method of Determining Value of Benefits – The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 50% of the cost of the medical insurance for the retirees only (not for dependents). The rates provided applicable before age 65 are "blended" rates. Since GASB 45 mandates that "unblended" rates be used, we have estimated the "unblended" rates for two broad groups: active and retired before Medicare eligibility. It has been assumed that the retiree rate before Medicare eligibility is 130% of the blended rate. Medical coverage is paid for by the employer until attainment of age 65, but not for more than five years after retirement.

Inflation Rate. Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

Projected Salary Increases. This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-retirement Benefit Increases. The plan benefit provisions in effect for retirees as of the valuation date have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

Below is a summary of the Parish and Library OPEB cost and contributions for the last three fiscal calendar years.

OPEB Costs and Contributions

		FY 2011	FY 2012	FY 2013
OPEB Cost	\$	118,832	\$ 105,314	\$ 108,754
Contribution		-	<u>-</u>	-
Retiree premium		20,671	33,490	36,169
Total contribution and premium		20,671	33,490	36,169
Change in net OPEB obligation	\$	98,161	\$ 71,824	\$ 72,585
% of contribution to cost		0.00%	0.00%	0.00%
% of contribution plus premium to cost		17.40%	31.80%	33.26%

Plaquemine, Louisiana
Notes to the Financial Statements
December 31, 2013

NOTE 4 - DETAILED NOTES ON ALL FUNDS (Continued)

O. New Accounting Pronouncements

GASB 65, Items Previously Reported as Assets and Liabilities, will be effective for the Iberville Parish Council beginning with its year ending December 31, 2013. This statement required certain items that are currently reported as assets and liabilities to be reclassified as deferred outflows of resources, deferred inflows of resources, or current period outflows and inflows. The statement has been fully implemented for all funds except for the Water District #3 Component Unit. Water District #3 has a March 31, 2013 fiscal year end, which was before the required implementation date.

P. Subsequent Events

These financial statements considered subsequent events through June 27, 2013. Iberville entered into a contract to construct a Medical Facility in Plaquemine, Louisiana on June 6, 2013. The total contract amount is \$19,680,000 paid from federal funding. We expect the contract to be complete by June of 2015.

REQUIRED SUPPLEMENTARY INFORMATION

Plaquemine, Louisiana Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual GENERAL FUND

For The Year Ended December 31, 2013

	Original	<u> Final</u>	Actual	Variance
REVENUES				
Taxes:				
Ad valorem	\$ 950,000	8 950,000	\$ 995,712	\$ 45,712
Sales	3,390,000	4,000,000	4,942,687	942,687
Franchise	100,000	100,000	106,462	6,462
Alcoholic beverage	15,000	15,000	15,231	231
Garning	135,000	135,000	134,802	(198)
Licenses and permits	372,000	372,000	387,777	15,777
Intergovernmental:				
Federal	48,000	. 48,000	40,232	(7,768)
State	1,115,000	1,115,000	1,123,086	8,086
Local	153,681	78,681	78,681	-
Charges for services	9,700	48,500	66,589	18,089
Use of money and property	16,600		10,971	371
Insurance fees	1,650,000		2,549,307	449,307
Other revenues	1,538,621	1,451,785	1,512,878	
Total revenues	9,493,602		11,964,415	
Total tevelues		10,424,500	11,705,115	1,000,010
EXPENDITURES				
Current:				
General government				•
Salaries and benefits	1,928,216	1,850,292	1,880,909	(30,617)
Other program expenditures	2,776,905	3,273,597	3,260,238	13,359
Public safety		•		
Salaries and benefits	346,650	335,498	367,332	(31,834)
Other program expenditures	1,194,172	1,181,900	1,291,447	(109,547)
Public works				
Salaries and benefits	1,164,816	1,186,872	1,218,993	(32,121)
Other program expenditures	53,300	53,300	60,234	(6,934)
Health and welfare				
Salaries and benefits	971,707	1,100,618	1,115,991	(15,373)
Other program expenditures	414,132	442,059	405,918	36,141
Economic development	•	•		
Other program expenditures	185,580	185,580	186,572	(992)
Culture and recreation	•	•	_	, ,
Salaries and benefits	158,116	133,827	125,289	8,538
Other program expenditures	42,500	51,100	38,520	12,580
Capital outlay	26,000	35,500	30,054	5,446
Total expenditures	9,262,094	9,830,143	9,981,497	(151,354)
Excess (deficiency) of revenues				
over (under) expenditures	231,508	594,423	1,982,918	1,388,495
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	19,198	38,372	19,174
Transfers out	(215,000)		(288,029)	(18,029)
Sale of fixed assets	(213,000)	(210,000)	16,026	16,026
Total other financing sources and uses	(190,000)	(250,802)	(233,631)	17,171
			_	
NET CHANGE IN FUND BALANCES	41,508	343,621	1,749,287	1,405,666
FUND BALANCES - BEGINNING	1,842,151	2,425,641	2,425,641	
FUND BALANCES - ENDING	8 1,883,659	\$ 2,769,262	\$ 4,174,928	<u>\$ 1,405,666</u>

Plaquemine, Louisana Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual DRAINAGE MAINTENANCE

For The Year Ended December 31, 2013

	Original	Final	Actual	<u>Variance</u>		
REVENUES						
Taxes:						
Ad valorem	\$ 2,300,000	\$ 2,400,000	\$ 2,508,644	\$ 108,644		
Sales						
Franchise						
Alcoholic beverage						
Garning						
Licenses and permits						
Intergovernmental:						
Federal				-		
State	55,000	55,000	54,015	(985)		
Locai						
Charges for services						
Use of money and property	2,000	1,200	1,063	(137)		
Insurance fees						
Other revenues						
In-Kind						
Fines and forfeitures						
Drug forfeitures		-				
Total revenues	2,357,000	2,456,200	2,563,722	107,522		
EXPENDITURES				•		
Current:						
Housing assistance payments						
General government						
Public safety						
Public works			_	4		
Salaries and benefits	1,190,984	1,201,661	1,223,032	(21,371)		
Other program expenditures	747,100	749,938	729,390	20,548		
Health and welfare						
Economic development						
Culture and recreation						
Debt service:						
Principal						
Interest Bond issuance costs						
Advance refunding escrow						
In-Kind						
Capital outlay	50,000	50,000		50,000		
Total expenditures	1,988,084	2,001,599	1,952,422	49,177		
Excess (deficiency) of revenues	1,700,004	2,001,377	1,750,100			
over (under) expenditures	368,916	454,601	611,300	156,699		
		151,551	011,000	120,000		
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	_	-		
Loan proceeds						
Transfers out						
Sale of fixed assets	-	-	-	•		
Total other financing sources and uses			· · · ·			
NET CHANGE IN FUND BALANCES	368,916	454,601	611,300	156,699		
FUND BALANCES - BEGINNING	1,657,991	1,854,625	1,854,626	130,077		
FUND BALANCES - ENDING	\$ 2,026,907		\$ 2,465,926	\$ 156,700		
mineral - MINAIU	4 5000,501	* ~~~~~~	2,703,720	130,100		

IBERVILLE PARISH COUNCIL Plaquemine, Louisiana Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual PUBLIC BUILDING MAINTENANCE For The Year Ended December 31, 2013

	Original	Final	<u> ∆ctuzi</u>	Yeózoce	
REVENUES					
Taxes:		•			
Ad valorem	\$ 1,397,000			· · · · · · · · · · · · · · · · · · ·	
Sales	600,000	1,036,000	1,035,905	(95)	
Franchise					
Alcoholic beverage					
Gaming -					
Licenses and permits					
Intergovernmental:					
Federal					
Searce					
Local	500			540	
Charges for services	500	•		· · ·	
Use of money and property	. 500	500	507	7	
Insurance fees			2.00	7.1 0	
Other revenues	1,500	8,000	7,182	(818)	
In-Kind					
Fines and forfeitures					
Drug forleitures					
Total revenues	1,999,500	2,495,500	2,548,838	53,338	
EXPENDITURES					
Current					
General government					
Solaries and benefits	613,936	-	553,008	(10,097)	
Other program expendiones	525,700	535,970	628,453	(92,483)	
Public safety					
Salacies and benefits					
Other program expenditures	279,900	320,300	322,505	(2,205)	
Public works		4.5.00.0	40.500	er = 0.00	
Other program expenditures	10,000	10,000	15,508	(5,508)	
Health and welfare		, i	10.01.1		
Salaries and benefits	46,931	63,674	49,014	14,660	
Other program expenditures	181,240	199,200	232,026	(32,826)	
Economic development	21.2/2	20.166	20.040	2,097	
Salaries and benefits	21,367	22,166	20,069	2,097 97	
Other program expenditures	25,500	27,000	26,903	91	
Culure and recreation Solaries and benefits	62,359	53,853	47,436	6,417	
•	182,710	182,433	153,887	28,546	
Other program expenditures Debt service:	102,710	102,733	133,007	20,540	
Principal					
Interest					
Bond issuance costs					
Advance refunding escrew					
In-Kind					
Capital outby -	60,000	35,000	11,829	23,171	
Total expenditures	2,009,643	1,992,507	2,060,638	(68,131)	
Excess (deficiency) of revenues					
over (under) expenditures	(10,143)	502,993	468,200	(14,793)	
,					
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	
Loan proceeds					
Transfers our					
Sale of fixed assets		30,400	30,400		
Total other linancing sources and uses	<u> </u>	30,400	30,400		
NET CHANGE IN FUND BALANCES	(10,143)	533,393	518,600	(14,793)	
FUND BALANCES - BEGINNING	627,121	568,600	568,800		
FUND BALANCES - BNDING	\$ 616,978		\$ 1,087,400	\$ (14,793)	
					

Plaquemine, Louisiana Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual SALES TAX ROADS For The Year Ended December 31, 2013

•	Original Final		Actual	<u>Yariance</u>	
REVENUES					
Taxes:	_	_			
Ad valorem	\$ -	\$	\$ -		
Sales	2,300,000	2,600,000	3,099,664	499,664	
Pranchise					
Alcoholic beverage					
Gaming					
Licenses and permits					
Intergovernmental: Federal					
State					
Local	•				
Charges for services			575	575	
Use of money and property	1,500	2,000	2,140	140	
Insurance fres					
Other revenues	501,000	500,000	469,158	(30,842)	
In-Kind					
Fines and forfeitures					
Drug forfeitures					
Total revenues	2,802,500	3,102,000	3,571,537	469,537	
EXPENDITURES					
Current:					
Housing assistance payments					
General government					
Public safety					
Public works					
Salaries and benefits	1,086,394	1,034,867	1,086,566	(51,699)	
Other program expenditures	1,311,565	1,224,465	1,182,636	41,829	
Health and welfare				•	
Economic development					
Culture and recreation					
In-Kind			,		
Cepital Outlay	•	50,000	1,211	48,789	
Debt service					
Principal				·	
Interest	·				
Total expenditures	2,397,959	2,309,332	2,270,413	38,919	
Excess (deficiency) of revenues					
over (under) expenditures	404,541	792,668	1,301,124	508,456	
OTHER FINANCING SOURCES (USES)					
Transfers in					
Loan proceeds					
Transfers out					
Sale of fixed assets	-			-	
Total other financing sources and uses					
NET CHANGE IN FUND BALANCE	404,541	792,668	1,301,124	508,456	
FUND BALANCES - BEGINNING	1,222,233	1,407,182	1,407,183	1	
FUND BALANCES - ENDING	\$ 1,626,774			\$ 508,457	

Plaquemine, Louisiana Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual SOLID WASTE

For The Year Ended December 31, 2013

	<u>Original</u>	Original Final		Variance	
REVENUES					
Taxes:				_	
Ad valorem	\$ -	\$ -	- \$	\$ -	
Sales	3,000,000	3,400,000	3,861,111	461,111	
Franchise					
Alcoholic beverage					
Gaming			,		
Licenses and permits					
Intergovernmental:					
Federal ·					
State					
Local					
Charges for services	2 000	1.000	2.004	416	
Use of money and property	3,000	3,000	2,884	(116)	
Insurance fees Other revenues	11.000	2.000	511	/2 480V	
In-Kind	11,000	3,000	311	(2,489)	
Fines and forfeitures					
Drug forfeitures	_	_	_	_	
- .	3.014.000	3,406,000	3,864,506	458,506	
Total revenues	3,014,000	3,400,000	3,004,300	438,300	
EXPENDITURES					
Current					
Housing assistance payments					
General government					
Public safety					
Public works					
Salaries and benefits	170,458	172,621	174,987	(2,366)	
Other program expenditures	2,841,542	2,925,528		(43,447)	
Health and welfare			,	• • •	
Economic development					
Culture and recreation					
Debt service:					
Principal					
Interest					
Bond issuance costs					
Advance refunding escrow		•			
In-Kind					
Capital outlay	2,000	2,000	28,381	(26,381)	
Total expenditures	3,014,000	3,100,149	3,172,343	(72,194)	
Excess (deficiency) of revenues					
over (under) expenditures	·	. 305,851	692,163	386,312	
OTHER FINANCING SOURCES (USES)					
Transfers in					
Loan proceeds					
Transfers out					
Sale of fixed assets		 :			
Total other financing sources and uses	 .		- 		
NET CHANGE IN FUND BALANCE		305,851	692,163	386,312	
FUND BALANCES - BEGINNING	2,234,709	2,194,608	2,194,608		
FUND BALANCES - ENDING	\$ 2,234,709	\$ 2,500,459	\$ 2,886,771	\$ 386,312	

This page contains no financial data.

SPECIAL REVENUE FUNDS

NON-MAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Bayou Pigeon Fire Department Fund accounts for the operation of the volunteer fire department in the Bayou Pigeon area. Financing is provided by a state two percent fire insurance rebate program, sales tax revenue and interest earnings.

Bayou Sorrel Fire Department Fund accounts for the operation of the volunteer fire department in the Bayou Sorrel area. Financing is provided by a state two percent fire insurance rebate program, sales tax revenue and interest earnings.

Bayon Goula Fire Department Fund accounts for the operation of the volunteer fire department in the Bayou Goula area. Financing is provided by a state two percent fire insurance rebate program, sales tax revenue and interest earnings.

Office of Emergency Preparedness Fund accounts for the public protection during emergencies. Financing is provided by pro-rata appropriations from municipalities within the parish, Parish Council and a federal matching grant for administrative costs from the Federal Emergency Management Agency.

<u>Coroner's Office Fund</u> is used to provide financial assistance to the Coroner's office.

<u>Criminal Court Fund</u> accounts for fines and forfeitures of the district courts of the Eighteenth Judicial District, but only for that portion from Iberville Parish. Activities of the parishes of West Baton Rouge and Pointe Coupee are included in their respective reports. Expenditures are made from the fund on the motion of the District Attorney and approval of the District Judges.

<u>Visitor's Enterprise Fund</u> accounts for state funding dedicated to tourism in Iberville Parish.

NONMAIOR SPECIAL REVENUE FUNDS

(Continued)

<u>President's Council on Drug Abuse Fund</u> provides for the operations of the substance abuse clinic which provides counseling for parish residents. Financing is provided by grants and Sales Tax Revenue

East Side Fire District No. 1 Fund accounts for the operations of the volunteer fire department in the eastern portion of the parish. Financing is provided by ad valorem taxes, the state two percent fire insurance rebate program, sales tax revenue and interest earnings.

White Castle Fire Department Fund accounts for the operation of the volunteer fire department in the White Castle area. Financing is provided by sales tax revenue grant and interest earnings.

<u>Parish Transportation Fund</u> accounts for the maintenance of all parish roads. Major financing is provided by the State of Louisiana Parish Transportation Fund and interest earnings.

<u>Vehicle and Equipment Replacement Fund</u> accounts for the sales taxes dedicated to the periodic replacement of Vehicles and Heavy Equipment.

Bayou Blue Fire District No. 2 Fund accounts for the operations of the volunteer fire department in portions of Ward 7 of the parish. Major financing is provided by ad valorem taxes, sales tax revenue and interest earnings.

<u>Community Services Block Grant Fund</u> program accounts for federal funds that are used to reduce the causes and consequences of poverty within a community.

NONMAJOR SPECIAL REVENUE FUNDS

(Continued)

Community Service Utility Activity Fund (Low Income Home Energy Assistance Fund) program accounts for federal funds that are used to help low-income people meet the costs of home energy.

911 Telephone Assistance Fund accounts for the 911 telephone enhancement project. Major financing is provided by user fees assessed on residential telephone service

F.E.M.A. Utility Assistance Fund accounts for federal funds used to provide assistance in the case of an emergency.

<u>Section 8 Housing Fund</u> (the Lower-Income Housing Assistance Program) accounts for federal funds that are used to help low-income families obtain decent, safe, and sanitary housing through a system of rental subsidies.

Disaster Relief Fund accounts for monetary donations following hurricane Katrina and Rita for emergency disaster relief. This fund is used to purchase food, medication and transportation, as well as any other emergency needs that may rise from any future disasters. This fund was used during 2008 to purchase basic needs such as ice and water following Hurricane Gustav. We expect 90% of the expenditures in this fund to be reimbursed by FEMA.

18th JDC Drug Court Fund accounts for operations of Eightenth Judicial District Drug Court Funds to encourage abstinence and lawabiding behavior and reduce the recidivism of drug/alcohol offenders. This program is funded primarily by the Louisiana Supreme Court, but also receives funds from charges for services.

Louisiana Recovery Authority Fund accounts for federal funds used to provide recovery assistance the municipalities following damage from Hurricane Gustav in 2008. These funds are passed through the parish as a grant to each municipality...

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Plaquemine, Louisiana Combined Balance Sheet NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2013

	Fire 1	ou Pigeon Department Fund	Bayou Sorrel Fire Department Fund		Bayou Goula Fire Department Fund	_	Office of Emergency Preparedness Fund		Coroner's Office Fund
ASSETS									
Cash and cash equivalents	\$	611,514	\$ 491,36	9 \$	36,355	\$	193,708	\$	5,752
Receivables (nat of allowances)		15,076	15,07	6	15,076		74,888		6,225
Due from other funds									
Other assess		9,500 .	7.50	<u> </u>	5.650	_	376		6.500
TOTAL ASSETS	<u>\$</u>	636,090	513,94	<u> 5</u>	57,081	Ŀ.	268,972	<u> </u>	18,477
LIABILITIES AND FUND EQUITY									
Liabilities:									
Accounts psyable	\$	2,662	§ 3,33	3 \$	15,077	\$	4,682	5	1,529
Due to other funds			•				,		
Defenced revenues									·
Bank overdraft									•
Other payables		-		<u>-</u> -		_	3.912		
Total Exhibities		2,662		<u> </u>	15,077	_	8,594		1,629
Fund belances:									
Noaspendsble							•		
Restricted		633,428	510,63	22	42,004		65,000		
Committed				•			195,378		16,848
Assigned		<u> </u>		<u> </u>	<u></u>	_	-	_	<u> </u>
Total fund balances		633,428	510,63	<u> </u>	42,004	-	250,378		16,848
TOTAL LIABILITIES AND			•						
FUND EQUITY	\$	636,090	\$ 513,9	<u> </u>	57,081	3_	268,972	<u>\$</u>	18,477

Continued on next page

Plaquemine, Louisiana Combined Balance Sheet NON-MAJOR SPECIAL REVENUE FUNDS

December 31, 2013

	_	riminal Court Fund	Visitor Enterprise Fund	President On I Abuse	rug	East Side Fire District Number 1 Fur		White Castle Fire Department Fund	Pari Transpo Fue	rtetion
ASSETS										
Cash and cash equivalents	\$	57,327 \$	275,275	\$	6,868	,	37,423		\$	282,563
Receivables (net of afferences)		15,203	4,550		22,976	1	94,691	15,076		66,923
Due from other funds							,			
Other assets			2,150		3,000		13,000	6.100		
TOTAL ASSETS	<u>:</u>	72,530	281,975	<u>\$</u>	32,844	<u>. </u>	HS.114 1	21,176	<u>.</u> .	349,486
LIABILITIES AND FUND EQUITY								·		
Liabilitica:										
Accounts payable	\$	46,281	21,162	s	14,649	\$	13,320	15,076	\$	16,253
Due to other funds	•									
Deferred revenues										
Bank overdraft										
Other psyables			9,049		6.635		6.278			_ _
Total liabilities		48,713	30,211	<u> </u>	21,284	<u> </u>	19,598	15,076		16,253
						•				
Fund belances:										
Nonspendable									•	
Restricted		23,817	251,764			•	925,516	6,100		333,233
Committed Assigned					11,560					
Total fund balances		23,817	251,764				925.516	6.100		333,233
LOCK HEN CALANCES			11,104		11,560		016,616			ددعبردد
TOTAL LIABILITIES AND	•							•		
FUND EQUITY	\$	72,530 \$	281,975		32,844	<u>s</u>	945,114	\$ 21,176	\$	349,486
	Continu	ed on next page							Continued o	n next page

Plaquemine, Louisiana Combined Balance Sheet NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2013

	Vehicle and Equipment Replacement Fund	Bayou Blue Fire District Number 2 Fund	Community Services Block Grant Fund	Community Services Utility Activity Fund	E911 Fund
ASSET\$					
Cash and cash equivalents	\$ 560,691	\$ 294,288	\$ *	\$ 725	\$ 424,117
Receivables (net of allowances)		110,916	16,731	•	51,163
Due from other funds Other sesses		44000			
TOTAL ASSETS	* ****	14,000	•		9,500
TOTALASSETS	\$ 560,691	\$ 419,204	16,731	<u>\$ 73</u>	\$ 484,780
			•		. •
LIABILITIES AND FUND EQUITY Liabilides:			1		
Accounts payable	\$ 43,876	\$ 4,740	•	.	\$ 19,016
Due to other funds	. 43,670	• 3,740	-	•	3 19,010
Defend revenues		•			
Bank overdraft					
Other psychles		3255		649	21.304
Total liabilities	43,576	7,995			40,320
Pund balancos:					
Nonspendable					
Restricted	•	411,209	16,731	74	444,460
Committed	516,815		•		•
Assigned		-		. .	<u></u>
Total find belances	516,815	411,209	16,791	74	444,460
TOTAL LIABILITIES AND					
FUND EQUITY	\$ 560,691	\$ 419,204	16,731	<u>\$</u> 723	\$ 484,760

Continued on next page

Plaquemine, Louisiana Combined Balance Sheet NON-MAJOR SPECIAL REVENUE FUNDS

December 31, 2013

	eisa A	Utility stance	Section 8 Housing Fund	· 	Disaster Relief Fund		18 JDC Drug Court		Louisiana Recovery Authority		NON-MAJOR Total Special Revenue Funds
ASSETS											
Cash and cash equivalents	5	527	14,5	35 \$	79,513	\$	94,774	\$	124,475	5	4,292,198
Receivables (net of allowances)							8,867				633,437
Due from other funds											•
Other orsets				-						_	77,276
TOTAL ASSETS	<u>\$</u>	527	34,5	35	79,513	<u>. </u>	103,641	<u>. </u>	-124,476	<u>\$</u>	5,002,911
LIABILITIES AND FUND EQUITY											
Liabilities:											-
Accounts psyable	\$	- 5	}	- \$		\$	4,388		•	\$	225,034
Due to other funds											•
Deferred revenues											•
Bank overdenfr				-	<u>-</u>						•
Other payables		 -		-		_	3.947	_		_	57.561
Total liabilities		<u>. </u>		<u>.</u>			8,335			_	283_595
Fund balances:											
Nonspendable,											-
Restricted		527	14,	935	79,513		95,306		124,476		3,978,715
Committed		•									740,601
Assigned		 .					:			_	
Total fund balances			14,	935	79,513	_	95,306	_	124,476	_	4,719,316
		•									
TOTAL LIABILITIES AND		-		···	PR 2			_			
FUND EQUITY	<u> </u>	527	14,	935 \$	79,513	<u> </u>	103,641	<u>-</u>	124,476	<u> </u>	5,002,911

Concluded

IBERVILLE PARISH COUNCIL Plaquemine, LA Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance NON-MAJOR SPECIAL REVENUE FUNDS For the Year Ended Docember 31, 2013

c	Payou Pigeon Fire Department Fund	Bayon Scarei Fire Department Fund	Bayou Goula Firt Department Pund	Office of Emergency Preparedness Pand	Coroner's Office Pund	Criminal Court Pond	Visitor Baterprise Fund
REVENUES							
Teles							
Ad valorem	\$	\$	•	•		\$ -	
Sale and use	159,374	159,374	159,374		225,000		53,660
Interior semment pay tosterrane		Ť					
Federal				51,221			444.444
Spene	4,015	5,936	4,749	33,731			118,052
Local				77,814			
Pines and forfeitures					279	312,394	
Charges for services		***			91,239		
Use of money and property	699	552	31		20	53	
Other revenues In kind				68,350			
Total revenues	164,088	165,862	164,154	231,116	316,538	312,447	171,712
EXPENDITURES	10-300	100,002	104,134			225,47	172,712
Carret							
General government						278,223	
Public sufety	39,528	34,246	****	152,834	305,466	216,223	
Public works	طهدرود	34,240	164,154	40رورن 1	,202,400		
Health and welfam							
Culture and recreation					_		404,052
Economic development			•				404,002
Other expenditures							
Capital outlay		15,365		47,876		105,042	
Debt service		יטכנו		*1,010		103,000	
Principal		_					
Interes.		•					
Tomi expenditures	39,328	49,611	164,154	200,710	303,466	383,265	404,052
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES	124,760	116,251	_	30.406	11,072	(70,816)	(232,540)
OTHER FINANCING SOURCES (USES)							
Operating transfers in							125,000
Salo of Assets				35			,
Loss proceeds							1
Operating transfers out						(18.896)	
Total other financing sources (uses)	<u>-</u> -	<u>-</u>		35	•	(18,886)	125,000
EXCESS (DEFICIENCY) OF REVENUES AND							
OTHER SOURCES OVER EXPENDITURES	124,760	116,251	-	30,441	11,072	(89,706)	(107,540)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEA	508,668	394,371	42,004	229,957	5,776		359,104
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 633,428	\$ \$10.622	\$ 42,004	\$ 250,376	3 16,848	\$ 23.817	\$ 251,764
TOTAL MARKET OF TEACH OF TEACH				<u></u>	. 10,045		

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BERVILLE PARISH COUNCIL Plaquemine, LA Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance NON-MAJOR SPECIAL REVENUE FUNDS For the Year Baded December 31, 2013

	President's Council On Drug Abuse Pund	East Side Fire District Number 1 Fund	White Castle Fire Department Fund	Parish Transportation Fund	Vehicle and Equipment Replacement Fund	Bayon Blue Fire District Number 2 Fund	Community Services Block Grant Fund	Community Services Utility Activity Fund
REVENUES						•		
Tame	_		_	_	_		_	
Ad valorem	- 1	186,719 : 159,374		•			\$ -	,
randina (164		159,274	159,374		375,000	159,374		
Federal	100.539						105,843	· 230,941
State	ענג, 100	27,836	17,832	412,802		5,392	700/042	
Local	•	21,000	11,032	-12,002		275		
Pines and forfeitures	69.395							
Charges for services	5,824	12,500						
Use of money and property	ميمرد	956		275		535		
Other revenues		6,000		212		,,,,		
In iciad		4,000				-		_
Total revenues	175,758	393,385	177,206	413,077	375,000	263,560	105,842	230,941
EXPENDITURES						· ·		
Cuttot								
General government								
Public sefery		194.046	177,206			61,293		
Publis wode		27-27-19		329,793		v.,200		
Health and wolfers	319,092			, 242,110			105,841	210,158
Cultum and regreation	317402						10,01,	210420
Economic development								
Other expendings								
Capital ouday			*		191,173	480,839		1,234
Debt warring					1,4112	10,007		.,_ .
Principal		35,686				19,689		
Laterest	-	3,367	-		•	1.524		
Total expenditures	319,092	233,099	177,206	329,793	191,173	583,345	105,841	211,392
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES	(143,334)	160.286		83.284	183,827	(319,785)	1	19,549
OTHER FINANCING SOURCES (USES)								
Open ing transfers in	145,000		6,100				11,929	
Sale of Assets	,		4,44				11,707	,
Losn proceeds		•				200,000		
Operating transfers out								(19.484
Total other financing sources (was)	145,000		6,100			200,000	11,929	(19,484
EXCESS (DEFICIENCY) OF REVENUES AND								
OTHER SOURCES OVER EXPENDITURES	1,666	160,286	6,100	83,284	183,827	(119,785)	11,930	65
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	9,894	765,230		249,949	332,988	530,994	4,801	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 11.560	\$ 925.516	\$ 6,100	\$ 333,233	\$516,815	411.209	\$16,731	\$ 79

Plaguemine, LA Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance NON-MAJOR SPECIAL REVENUE FUNDS For the Year Ended December 31, 2013

REVENUES	E911 Fund	FEMA Unlity Assistance Pund	Section 8 Housing Fund	Disaster Relief Pund	18th JDC Drug Court	Louisiana Recovery Authority	NON-MAJOR Total Special Revenue
Tue							
Ad valorem	s -	s .	s .	s -	s -	\$ -	284,978
Sale and use	300,000	•	•	<u> </u>	•	•	1,909,904
programmental revenues:	<u>-</u>						
Pederal		13,361	124,706			2,086,053	3,712,663
Seace		•	•		190,572	_	820,917
lo c al							77,814
Fines and forfeigures						189,535	571,593
Charges for services	376,510				18,124		504,197
Use of money and peoperty	•				•		3,121
Other revenues	15,000					12,350	101,700
In kind		<u>-</u>			•		
Total revenu	691,510	13,361	124,706		208,696	2,287,928	6,986,887
EXPENDITURES							
Cuescon							
General government					209,499	2,231,689	2,719,411
Public safety	552,900					 ,	1,701,473
Public works	•		•				339,793
Health and welfage		13,021	149,907				798,019
Culture and recognition			***,***				404,052
Economic development					4		
Other expenditures							•
Capital outley	4,318						845,847
Debt service							
Pzincipal							55,375
Interest							4,891
Total expenditor	es 557,218	13,021	149,907		209,499	2,251,689	6,858,861
EXCESS (DEFICIENCY) OF REVENUES				· · · · · · · · · · · · · · · · · · ·			
OVER EXPENDITURES	134,292	340	(25,201)		(603)	56,239	128,026
OTHER FINANCING SOURCES (USES)							
Operating transfers in							288,029
Sule of Assets							35
Loss proceeds							200,000
Operating transfers out							(38,372)
Total other financing sources (use	s)					_	449,692
EXCESS (DEFICIENCY) OF REVENUES AND							
OTHER SOURCES OVER EXPENDITURES	134,292	340	(25,201)	-	(803)	56,239	577,718
	·		,,		()	·	
FUND BALANCES (DEFICIT) AT BEGINNING OF Y	BA'510,168	187	40,136	79,513	96,109	68,237	4,141.598
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 444.450	527	\$ 14.935	\$ 79,513	\$	124,476	4,719,316
, —-, —							تتلقيلان البدء

Concluded

This page contains no financial data.

DEBT SERVICE FUNDS

NON-MAJOR DEBT SERVICE FUNDS

Sales Tax Bond Debt Service Fund accounts for bond reserve requirements in to relation to the \$12,000,000 sales tax revenue bonds issued in 2007 and the \$8,970,000 sales tax revenue bonds issued in 2009.

Sales Tax Bond Reserve Fund is used to hold equivalent of one year's debt service, principal and interest. This reserve is not required for the 2007 issuance because bond insurance was purchased. This fund required for the 2009 bond issuance because that issuance is not insured.

This page contains no financial data.

IBERVILLE PARISH COUNCIL Plaquemine, Louisiana Balance Sheet NON-MAJOR DEBT SERVICE FUNDS December 31, 2013

		ales Tax Bond Debt Service Fund	Sa	les Tax Bond Reserve Fund	1	ON-MAJOR Fotal Debt rvice Funds
ASSETS						
Cash and cash equivalents	\$	1,335,369	\$	889,714	\$	2,225,083
Cash with paying agents						
Receivables		143,546				143,546
Prepaid			-			
TOTAL ASSETS	8	1,478,915	\$	889,714	\$	2,368,629
Liabilities: Accounts payable Matured bonds and interest payable Total liabilities	\$ 		*		\$ 	· -
Fund Balances:						
Restricted		1,478,915		889,714		2,368,629
Total fund equity		1,478,915		889,714		2,368,629
TOTAL LIABILITIES AND	e	1,478,915	e e	000 71 4	¢	2 269 620
FUND EQUITY	<u>\$</u>	1,410,713	\$	889,714	9	2,368,629

Plaquemine, Louisiana Schedule of Revenues, Expenditures, and Changes in Fund Balances NON-MAJOR DEBT SERVICE FUNDS For the Year Ended December 31, 2013

;	Sales Tax Bond Debt Service Fund		Debt Service Reserve		ON-MAJOR Fotal Debt svice Funds
REVENUES Sales Tax Use of money and property Other revenues	\$	1,722,550	1,186	\$	1,722,550 1,186
Total revenues		1,722,550	1,186		1,723,736
EXPENDITURES					
General Government Debt service:					
Principal retirement		970,000	-		970,000
Interest and bank charges		728,763			728,763
Total expenditures		1,698,763			1,698,763
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		23,787	1,186		24,973
OTHER FINANCING SOURCES (USES)					
Bond proceeds (net) Operating transfers in Operating transfers out Total other financing sources (uses)					
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		23,787	1,186		24,973
FUND BALANCES AT BEGINNING OF YEAR		1,455,128	888,528		2,343,656
FUND BALANCES AT END OF YEAR	\$	1,478,915	§ 889,714	<u>\$</u>	2,368,629

CAPITAL PROJECT FUNDS

NON-MAJOR CAPITAL PROJECT FUNDS

Road Construction accounts for all road capital outlay. It is funded through revenue bonds and operating transfers from the parish transportation fund.

Industrial Park Fund used to account for future construction of infrastructure throughout a 100 acre industrial park donated to Iberville Parish by Dow Chemical Company. Capital improvements are financed through the sale of property.

North Iberville Community Center is a capital outlay fund created to account for state funds distributed to the parish through LA House Bill 2 to construct a state of the art community center in North Iberville.

This page contains no financial data.

Plaquemine, Louisiana Combined Balance Sheet NON-MAJOR CAPITAL PROJECT FUNDS December 31, 2013

	Road Construction			Total Non-Major Capital Project Funds	
ASSETS Cash and cash equivalents Due from other funds	\$ -	\$ 110,000	\$ 11,276	\$ 121,276 -	
Receivables TOTAL ASSETS		\$ 110,000	\$ 11,276	\$ 121,276	
LIABILITIES AND FUND EQUITY Liabilities: Accounts payable TOTAL LIABILITIES	<u>\$</u>	\$ <u>-</u>	\$ 11,276 11,276	\$ 11,276 11,276	
Fund balances:	-				
Restricted Committed		110,000	<u>-</u>	110,000	
TOTAL FUND EQUITY		110,000		110,000	
TOTAL LIABILITIES AND FUND EQUITY		\$ 110,000	§ 11,276	\$ 121, <i>2</i> 76	

Plaquemine, Louisiana Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance NON-MAJOR CAPITAL PROJECT FUNDS For the Year Ended December 31, 2013

	Road Construction	Industrial Park	North Iberville Community Center	Total Non-major Capital Project Funda
REVENUES Sales and use tax	\$ -	\$ -	s -	s · -
Federal grants	• -	. .	• -	•
State grants			5	5
Local grants			_	
Use of money and property	192		•	192
Other revenue				
Total revenues	192		5	197
EXPENDITURES				•
Miscellaneous expenditures				
Capital outlay	921.650		227.657	1,149,307
Total expenditures	921,650		227,657	1,149,307
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(921,458)		(227,652)	(1,149,110)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	282,501		86,576	369,077
Loan Proceeds	202,501		00,570	505,017
Operating transfers out			<u>-</u>	
Total other financing sources (uses)	282,501		86,576	369,077
EXCESS (DEFICIENCY) OF				
REVENUES OVER				
BXPENDITURES AND OTHER USES	(638,957)		(141,076)	(780,033)
FUND BALANCES AT				
BEGINNING OF YEAR	638,957	110,000	141.076	890.033
FUND BALANCES AT END OF YEAR	\$	\$ 110,000	<u> </u>	\$ 110,000

AGENCY FUNDS

AGENCY FUNDS

<u>Iberville Parish Sales Tax Fund</u> responsible for collecting and distributing all of Iberville's sales tax. The agencies that these taxes are distributed to include, but are not limited to the Iberville Parish School Board, Iberville Parish Sheriff, Iberville Parish Council, City of Plaquemine, City of St. Gabriel, Town of White Castle, Town of Maringouin, Village of Rosedale and Village of Grosse Tete.

This page contains no financial data.

Schedule 12

IBERVILLE PARISH COUNCIL

Plaquemine, Louisiana Combined Balance Sheet FIDUCIARY FUNDS -AGENCY FUND December 31, 2013

	Sales Tax Agency <u>Fund</u>				
ASSETS					
Cash and cash equivalents	\$	8,583,794			
Receivables		219,237			
TOTAL ASSETS	<u>\$</u>	8,803,031			
LIABILITIES AND FUND EQUITY					
Liabilities:					
Sales taxes payable	\$	8,733,480			
Accounts payable		65,541			
Other payables	. 	4,010			
Total liabilities		8,803,031			
Fund equity -					
Unassigned					
Total fund equity	<u></u>	_			
TOTAL LIABILITIES AND					
FUND EQUITY	. <u>\$</u>	8,803,031			

Schedule 13

IBERVILLE PARISH COUNCIL

Plaquemine, Louisiana

Combined Schedule of Changes in Assets and Liabilities FIDUCIARY FUNDS - AGENCY FUNDS

Year Ended December 31, 2013

	•	Sales Tax
ASSETS		
Cash, Balance December 31, 2012	\$	4,435,077
Additions		60,887,479
Deletions		(56,738,762)
Cash Balance December 31, 2013		8,583,794
Receivables		219,237
TOTAL ASSETS DECEMBER 31, 2013	\$	8,803,031
LIABILITIES		,
Due to other funds, December 31, 2012	\$	4,629,531
Additions		65,056,969
Deletions		(60,887,479)
Due to other funds, December 31, 2013		8,799,021
Other payables		4,010
TOTAL LIABILITIES DECEMBER 31, 2013	\$	8,803,031

PROPRIETARY FUNDS

PROPRIETARY FUNDS

<u>Utility Department Enterprise Fund</u> accounts for operations in relation to the sale and service of natural gas, water and sewer.

This page contains no financial data.

Plaquemine, Louisiana Schedule of Net Position PRIMARY GOVERNMENT PROPRIETARY FUNDS December 31, 2013

	Iberville Utility <u>Department</u>
ASSETS	-
Current Assets:	
Cash and cash equivalents	\$ 1,795,376
Accounts receivable (net of allowance	
for uncollectibles)	995,840
Inventory	132,465
Other assets	348,456
Total current assets	3,272,137
Restricted assets	
Cash and cash equivalents - construction	600,000
Customer Deposits	<u> 282,151</u>
Total restricted assets	882,151
Noncurrent assets	
Capital assets	
Land	193,511
Building and improvements	19,047,618
Machinery and equipment	1,070,643
Construction in progress	156,733
Less accumulated depreciation	(9,892,319)
Total capitial assets (net of	
accumulated depreciation)	10,576,186
•	
Total noncurrent assets	10,576,186
TOTAL ASSETS	\$ 14,130,474
LIABILITIES	
Current liabilities:	
Accounts payable	520,051
Current liabilities payable from restricted assets:	
Current portion of note payable	55,000
Customer deposits payable	279,573
Total current liabilities	854,624
•	
Non-Current liabilities payable from	
restricted assets:	
Note payable	545,000
Total non-current liabilities payable	
from restricted assets	545,000
TOTAL LIABILITIES	1,399,624
NET POSITION	
Invested in capital assets, net of related debt	10,031,185
Restricted for construction	545,000
Unrestricted	2,754,666
TOTAL NET POSITION	\$ 13,330,851

Plaquemine, Louisiana Schedule of Revenues, Expenditures and changes in Net Position PRIMARY GOVERNMENT PROPRIETARY FUNDS For the Year Ended December 31, 2013

		rville Utility epartment
OPERATING REVENUES:		
Charges for services	\$	4,737,041
Other revenue		98,223
Total operating revenues		4,835,264
OPERATING EXPENSES:		
Purchase for resale		1,810,139
Salaries and wages		979,626
Depreciation and amortization		614,452
Contractual services		190,226
Repairs and maintenance		92,991
Materials and supplies		455,283
Other		424,669
Total operating expenses		4,567,386
OPERATING INCOME (LOSS)		267,878
NONOPERATING REVENUES (EXPENSES):		
Ad valorem taxes		
Interest earnings		2,169
Interest expense		
Other - intergovernmental		
Total nonoperating revenues (expenses)		2,169
Income before contributed capital		
and operating transfers		270,047
Contributed capital		77,002
CHANGE IN NET POSITION		347,049
THE TOTAL POPULATION OF THE PROPERTY OF THE PR		
BEGINNING NET POSITION		12,983,802
NET POSITION END OF YEAR	<u>\$</u>	13,330,851

Plaquemine, Louisiana Schedule of Cash Flows

PRIMARY GOVERNMENT PROPRIETARY FUNDS

For the Year Ended December 31, 2013

	Iberville Utility Department
CASH FLOWS FROM OPBRATING ACTIVITIES	
Receipts from customers and users	\$ 4,948,956
Receipts from customers for deposits	10,937
Payments to suppliers	(2,978,927)
Payments to employees	(979,626)
NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES	1,001,340
CASH FLOWS CAPITAL AND RELATED	
FINANCING ACTIVITIES	(00.000
Proceeds from Itan Capital contributions	600,000 77,002
Purchase of cupital essets	(419,706)
Disposal of capital assets	83,625
Other Assets	(278,960)
NET CASH PROVIDED (USED) BY CAPITAL	61,961
CASH FLOWS FROM INVESTING ACTIVITIES	
Inventory	(8,494)
Interest received	2,169
NET CASH PROVIDED (USED) BY CAPITAL	
INVESTING ACTIVITIES	(6,325)
NET INCREASE IN CASH, AND CASH EQUIVALENTS	1,056,976
CASH AND CASH EQUIVALENTS, JANUARY 1, 2013	1,620,551
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013	\$ 2,617,527
RECONCILIATION OF OPERATING INCOME TO	
NET CASH PROVIDED (USED) BY OPERATING	
ACTIVITIES	
Operating income	\$ 267,878
Adjustments to reconcile operating	
income to net cash provided (used)	
by opening activities:	
Adjustments to reconcile operating	
income to not cush provided (used)	
by operating activities:	T4 5 000
Depreciation and amnetization expense (Increase) decrease in accounts receivable	516,889 113,692
(Increase) decrease in accounts payable	91,944
(Increase) decrease in customer deposits payable	10,937
Total adjustments	733,462
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 1,001,340
Percentilation of Cash and Cash Housestern to State of No. 19-141	
Reconciliation of Cash and Cash Equivalents to State of Net Position: Cash and cash equivalents	\$ 1,795,376
Restricted cash and cash equivalents	882,151
Total Cash and Cash Equivalents, December 31, 2013	\$ 2,677,527

This page contains no financial data.

COMPONENT

COMPONENT UNITS

Governmental Component Units

<u>Therville Parks and Recreation District Fund</u> was created by Act 557 of the 1983 Louisiana Legislature. The district provides capital improvements, maintenance, and operations of recreation programs parish wide. Major financing is provided by ad valorem taxes, interest earnings, and rentals from the Iberville Parish Civic Center.

<u>Iberville Parish Library Fund</u> accounts for the operation of the parish library system. Financing is provided by ad valorem taxes, state revenue sharing, interest earnings, and grants from the Office of State Library.

Proprietary Component Units Enterprise Funds

<u>Water District #3 Enterprise Fund</u> accounts for day to day operations of Water District #3 which represents the geographic area of Southwest Iberville Parish.

This page contains no financial data.

Plaquemine, Louisiana Combined Schedule of Net Position COMPONENT UNITS - GOVERNMENTAL FUNDS December 31, 2013

	Therville Parks and Recreation District	Iberville Parish Library	Total Governmental Component Units
ASSETS			
Current assets			
Cash and cash equivalents	\$ 374,092	\$ 803,467	\$ 1,1 <i>77</i> ,559
Accounts receivable (net of Allowance for	1,458,579	1,980,718	3,439,297
doubtful accounts)			
Other Assets	21,963	82,009	103,972
	1,854,634	2,866,194	4,720,828
Capital assets			
Land	183,240	252,500	435,740
Recreational facilities	3,061,256	-	3,061,256
Buildings and improvements	-	2,590,036	2,590,036
Books, Periodicals, Audio and Video	-	2,041,293	2,041,293
Furniture and equipment	385,791	2,389,539	2,775,330
	3,630,287	7,273,368	10,903,655
Less accumulated depreciation	(2,929,369)	(5,840,236)	(8,769,605)
•	700,918	1,433,132	2,134,050
TOTAL ASSETS	\$ 2,555,552	\$ 4,299,326	
Current liabilities Payable from current assets: Accounts payable	8 15,915	\$ 12,303	
Current portion of notes payable	9,000		9,000
Other payables	92,196	66.849	159,045
Total current liabilities	117,111	<u>79,152</u>	196,263
Noncurrent liabilities			50.000
Notes Payable	59,000	-	59,000
Other post employment benefits	400 274	69,779	69,779
Compensated absences payable	108,371	153,087	261,458
Total noncurrent liabilities	167_371	222,866	390,237
Total liabilities	284,482	302,018	586,500
Deferred inflows			
Rental deposits	12,809		12,809
Total deferred inflows	12,809		12,809
Net position			
Invested in capital assets, net of related debt	514,678	1,551,372	2,066,050
Unrestricted net position	1,743,583	2,445,936	4,189,519
Total net position	2,258,261	3,997,308	6,255,569
TOTAL LIABILITIES, DEFERRED INFLOWS			
AND NET POSITION	\$ 2,555,552	\$ 4,299,326	\$ <u>6,854,878</u>

Plaquemine, Louisiana Combining Schedule of Activities

COMPONENT UNIT - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2013

		le Parke and creation District		Iberville Library	Total Component Unit Governmenta Funds	
OPERATING REVENUES:						
Charges for services	\$	136,759	\$	-	\$	136,759
Other revenues		1,257		<u>18,953</u>		20,210
Total operating revenues		138,016	_	18,953		156,969
OPERATING EXPENSES:						
Culture and recreation		1,298,813		1,575,685		2,874,498
Depreciation		71,818	_	223,265		295,083
Total operating expenses		1,370,631		1,798,950		3,169,581
OPERATING INCOME		(1,232,615)		(1,779,997)		(3,012,612)
NONOPERATING REVENUES (EXPENSES)						-
Intergovernmental revenues:				•		
State		-		54,181		54,181
Other intergovernmental revenues		6,404		8,751		15,155
Ad valorem taxes		1,505,206		1,878,375		3,383,581
Interest Earnings		948		1,722		2,670
Total nonoperating revenues (expenses)		1,512,558	_	1,943,029		3,455,587
CHANGE IN NET POSITION		279,943		163,032		442,975
TOTAL NET POSITION - BEGINNING OF YEAR		1,978,318		3,834,276		5,812,594
TOTAL NET POSITION - END OF YEAR	\$	2,258,261	\$	3,997,308	\$	6,255,569

SCHEDULE 19

IBERVILLE PARISH COUNCIL

Plaquemine, Louisiana Combined Balance Sheet

COMPONENT UNITS - GOVERNMENTAL FUNDS December 31, 2013

•		rville Parks and reation District	Ib	Iberville Parish Library		Total Governmental Component Units	
ASSETS							
Cash and cash equivalents	\$	374,092	\$	803,467	\$	1,177,559	
Receivables		1,458,579		1,980,718		3,439,297	
Due from other funds							
Other assets		21,963		82,009		103,972	
TOTAL ASSETS	\$	1,854,634	\$	2,866,194	\$	4,720,828	
LIABILITIES, DEFERRED INFLOWS AND NET POSITION	•						
Liabilities:	٠	45.045			•	00.010	
Accounts payable	\$	15,915	Þ	12,303	3	28,218	
Due to other funds Other payables		92,196		66,849		159,045	
Total liabilities							
I ofat madantics		108,111		79,152		187,263	
Deferred inflows		12,809				12,809	
Fund Equity -						•	
Unassigned		1,733,714		2,787,042		4,520,756	
TOTAL LIABILITIES AND	-						
FUND BALANCE	\$	1,841,825	<u>\$</u>	2,866,194			
Amounts reported in the statement of net position are different because: capital assets used in governmental activities are not financial		·					
resources and, therefore, are not reported in the funds.						2,134,050	
Long term liabilities, including bonds payable and compensated absences	١,	-				(399,237)	
are not due and payable in the current period and therefore are not repor in the funds.	ted				_	•	
Net Position					<u>\$</u>	6,255,569	

Plaquemine, Louisiana Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance COMPONENT UNIT - GOVERNMENTAL PUNDS For The Year Ended December 31, 2013

	Iberville Parks and Recreation District		Iberville Library		Total Component Unit Governmental Funds	
REVENUES						
Taxes:						
Ad valorem	\$	1,505,206	\$	1,878,375	\$.	3,383,581
Intergovernmental revenues:						
State		-		54,181		54,181
Other intergovernmental revenues		6,404		8,751		15,155
Charges for services		136,759		-		136,759
Use of money and property		948		1,722		2,670
Other revenues		1,257		18,953		20,210
Total revenues		1,650,574	_	1,961,982		3,612,556
EXPENDITURES						
Culture and recreation		1,279,204		1,559,505		2,838,709
Capital outlay		141,127		300,580		441,707
Debt Service Principal		47,000		-		47,000
Debt Service Interest		2,403	_			2,403
Total expenditures		1,469,734		1,860,085		3,329,819
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		180,840		101,897		282,737
OTHER FINANCING SOURCES						
Operating transfers in	•					
Loan Proceeds						-
Operating transfers out			_			_
Total other financing sources (uses)						:
EXCESS (DEFICIENCY) OF REVENUES						
AND OTHER SOURCES OVER						
EXPENDITURES		180,840		101,897		282,737
FUND BALANCES, BEGINNING OF YEAR		1,552,874		2,685,145		4,238,019
FUND BALANCES, END OF YEAR	3	1,733,714	\$	2,787,042	\$	4,520,756

SCHEDULE 21

IBERVILLE PARISH COUNCIL

Plaquemine, Louisiana

Reconciliation of the Schedule of Revenues Expenditures, and Changes in Fund Balances of Governmental Funds to the Schedule of Revenues and Expenses and Changes in Net Position GOVERNMENTAL COMPONENT UNITS For the Year Ended December 31, 2013

Amounts reported for governmental activities in the statement of revenues, expenses and changes in net position are different because:

Net Change in fund balances- governmental component units (Schedule 20)	\$ 282,737
Governmental funds report capital outlay as expenditures. However, in the	
statement of net position the cost of those assets is allocated over their estimated	
useful lives and reported as depreciation expense. This is the amount by which	
capital outlays exceeded depreciation in the current period	146,624
Annual OPEB (Other Post Employment Benefit) Expense	(10,049)
The liability and expense for compensated absences are not reported in governmental funds.	•
Payments for compensated absences are reported as salaries when they occur. Only the	
payment consumes current financial resources, and it would take a catastrophic event for	
this liability to become a current liability.	(23,337)
The net effect of debt service	 47,000
Change in net position of governmental component units (Schedule 18)	\$ 442,975

Plaquemine, Louisiana Statement of Net Position COMPONENT UNITS - ENTERPRISE FUNDS December 31, 2013

	Waterworks District No. 3	
ASSETS		
Current assets		
Cash	\$ 712,715	
Accounts receivable (net of allowance for		
doubtful acounts)	202,002	
Prepaid expense	14,931	
Other .		
	929,648	
Restricted assets		
Revenue bond fund	105,847	
Restricted cash and cash equivalents	498,940	
Customer deposits	162,785	
-	767,572	
Plant.		
Construction in progress		
Building	-	
Furniture and fixtures	-	
Land	-	
Water distribution system	3,269,712	
Wells, tanks and equipment	2,425,925	
Water treatment plant	4,682,237	
	10,377,874	
Less accumulated depreciation	(3,937,516)	
-	6,440,358	
Land and rights of way	33,800	
Unamortized cost of leased land	1,385	
	6,475,543	
Other assets		
Unamortized debt expense	225,339	
TOTAL ASSETS	\$ 8,398,102	

Plaquemine, Louisiana Statement of Net Position

COMPONENT UNITS - ENTERPRISE FUNDS December 31, 2013

	Waterworks District No. 3	
LIABILITIES AND NET POSITION		
Current liabilities		
Payable from current assets:		
Accounts payable	\$	72,780
Retainage payable		2,013
Taxes payable		
Accrued interest payable		
		74,793
Payable from restricted assets:		
Current revenue bonds and certificates		73,441
Accrued interest payable		-
Customer's meter deposits		122,661
Current maturity of construction loan		
		196,102
Total Current Liabilities		270,895
Long-term liabilites:		
Revenue bonds and certificates payable		3,337,547
Construction loan		-
		3,337,547
		2 (00 442
Total liabilities		3,608,442
NET POSITION		
Invested in in capital assets (net of related debt) Restricted for:		3,064,555
Revenue bond interest and		
retirement, system replacement and		
extension and construction		604,787
Unrestricted net position		1,120,318
Total net position		4,789,660
TOTAL LIABILITIES AND NET POSITION	\$	8,398,102

SCHEDULE 23

IBERVILLE PARISH COUNCIL

Plaquemine, Louisiana Schedule of Revenues, Expenditures, and Changes in Net Position COMPONENT UNIT - ENTERPRISE FUNDS

For the Year Ended December 31, 2013

	Waterworks
,	District No. 3
OPERATING REVENUES	
Charges for services	\$ 1,375,295
Other revenues	32,470
Total operating revenues	1,407,765
OPERATING EXPENSES	-
Purchases for resale	_
Salaries and wages	184,838
Depreciation and amortization	249,102
Contractual services	316,397
Repairs and maintenance	157,553
Materials and supplies	200,671
Other	194,975
Total operating expenses	1,303,536
OPERATING INCOME (LOSS)	104,229
NON-OPERATING REVENUES (Expenses)	
Grant revenue	45,426
Interest earnings	1,416
(Loss) on disposal of capital asset	
Other ·	292,278
Bond interest expense	(156,083)
Amortization of deferred debt expense	(8,430)
Total non-operating revenues	
(expenses)	174,607
INCOME (Loss) BEFORE CONTRIBUTIONS	278,836
Contributed capital	32,156
CHANGES IN NET POSITION	310,992
TOTAL NET POSITION, BEGINNING	4,478,668
TOTAL NET POSITION, ENDING	\$ 4,789,660

Plaquemine, Louisiana Schedule of Cash Flows

COMPONENT UNIT PROPRIETARY FUND TYPE - ENTERPRISE FUNDS For the Year Ended December 31, 2013

	Waterworks District No. 3
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 1,401,863
Cash payments for goods and services	(1,113,660)
NET CASH PROVIDED (USED) BY	
OPERATING ACTIVITIES	288,203
CASH FLOW FROM NON-CAPITAL	
FINANCING ACTIVITIES	
Customer deposits received	11,100
Customer deposits refunded	(8,245)
Other miscellaneous	25
NET CASH PROVIDED (USED) BY NON-CAPITAL	
FINANCING ACTIVITIES	2,880
CASH FLOWS FROM CAPITAL AND RELATED	
FINANCING ACTIVITIES	
Proceeds from bond anticipation note	130,000
Acquisition and construction of capital assets	(231,303)
Bond principal reduction	(69,950)
Contributed capital	32,156
Interest paid on bonds	(156,083)
Miscellaneous	337,704
NET CASH PROVIDED (USED) BY NON-CAPITAL	
AND RELATED FINANCING ACTIVITIES	42,524
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	1,416
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,416
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	335,023
CASH AND CASH EQUIVALENTS	•
AT BEGINNING OF YEAR	1,145,264
CASH AND CASH EQUIVALENTS	
AT THE END OF THE YEAR	\$ 1,480,287

SCHEDULE 24

IBERVILLE PARISH COUNCIL

Plaquemine, Louisiana Schedule of Cash Flows COMPONENT UNIT PROPRIETARY FUND TYPE - ENTERPRISE FUNDS For the Year Ended December 31, 2013

		Waterworks District No. 3		
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES Operating income Adjustments to reconcile operating income to net cash provided by operating activities:	\$	104,229		
Depreciation and amortization Changes in operating assets and liabilities:		248,806		
Accounts and miscellaneous receivables		(5,902)		
Accounts payable		(58,930)		
Total adjustments	_	183,974		
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$</u>	288,203		
SUMMARY OF CASH AND CASH EQUIVALENTS Current Assets				
Cash and cash equivalents	\$	712,715		
Restricted Assets		767.572		
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	1,480,287		

SUPPLEMENTAL FINANCIAL INFORMATION

IBERVILLE PARISH COUNCIL Plaquemine, Louisiana SUPPLEMENTAL INFORMATION SCHEDULES As of and for the Year Ended December 31, 2013

NON-MAJOR FUNDS COMBINING SCHEDULES BY FUND TYPE

Schedules 25 and 26 show the combined balance sheet and combined statement of revenues, expenditures and changes in fund balance by non-major governmental fund type. These schedules carry forward to Statement A and Statement B.

NON-MAJOR FUNDS BUDGET TO ACTUAL SCHEDULES

Schedules 27-A through 27-W, on a Non-GAAP budgetary basis, all non-major budget to actual figures by legal level of budgetary control salaries and fringe benefits and other program expenditures.

COMPENSATION PAID COUNCILMEN

The schedule of compensation paid to the councilmen was prepared in accordance with House Concurrent Resolution No. 54 of the 1979 Session of the Legislature. Compensation paid to the councilmen is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the councilmen have elected the monthly method of compensation.

COMPENSATION PAID BOARD MEMBERS

The compensation paid to members of the governing boards of the waterworks districts, gravity drainage district and sewerage districts is provided by Louisiana Revised Statutes 33:3819, 38:1794, and 33:3877, respectively.

FEDERALLY ASSISTED PROGRAMS

In accordance with the Office of Management and Budget Circular A-133, a schedule of federal financial assistance is presented.

OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS AND OMB CIRCULAR A-133

Exhibits A-D are required reports by Governmental Auditing Standards and OMB Circular A-133.

This page contains no financial data.

IBERVILLE PARISH COUNCIL Plaquemine, Louisiana Combined Balance Sheet ALL NON-MAJOR FUNDS BY FUND TYPB December 31, 2013

		Non-Major Special Revenue Funds		Non-Major Debt Service Funds		Non-Major Capiml Projects Funds		Total Non-Major Governmental Funds
ASSETS AND OTHER DEBITS								
Assets:	_		_		_		_	
Cash and cash equivalents	\$	4,292,198	\$	2,225,083	\$	121,276	\$	6,638,557
Cash with fiscal agent								
Receivables, net of allowances for uncollectibles								*****
Due from other funds		633,437		143,546				776,983
Other assets		77.07/						77.276
TOTAL ASSETS AND OTHER DEBITS	•	<u>77.276</u>	_	2 249 420	<u> </u>	121,276	<u> </u>	
TOTAL ASSETS AND OTHER DEBITS		5,002,911	8	2,368,629	<u>*</u>	121,276	<u>*</u>	7,492,816
LIABILITIES AND FUND EQUITY								•
Liabilities:								•
Accounts payable	\$	226,034	8	_	\$	11,276	\$	237,310
Other payables		57,561						57,561
Total liabilities		283,595	_	-		11,276		294,871
Fund Equity				•				
Fund balances:								
Nonspendable								
Restricted		3,978,715		2,368,629				6,347,344
Committed		740,601				110,000		850,601
Assigned								-
Unassigned				<u> </u>			_	<u>-</u>
Total fund equity		4,719,316		2,368,629	_	110,000	_	7,197,945
TOTAL LIABILITIES AND FUND EQUITY	\$	5,002,911	<u>\$</u>	2,368,629	8	121,276	<u>ş</u>	7,492,816

Plaquemine, Louisiana Combined Schedule of Revenues, Expenditures and Changes in Fund Balances NON-MAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2013

•		ion-Major Special Revenue Fund	Non-Major Debt Service Funds	Non-Major Capital Project Punds		Total Non-Major Governmental Punds
REVENUES						
Taxes:						
Ad valorem	8	284,978		\$	- 8	
Sale and use		1,909,904	1,722,550	-		3,632,454
Other taxes		•	•			
Licenses and permits						
Intergovernmental revenues:						074077
Federal funds		2,712,663			-	2,712,663
State funds Local funds		820,917 77,814			5	820,922 77,814
Other intergovernmental revenues		17,014	•			77,014
Fines and forfeitures		571,593	1			571,593
Fees and charges for services		504,197				504,197
Use of money and property		3,121		1	192	4,499
Other revenues		101,700	=			101,700
In-kind			-			· -
Total revenues		6,986,887	1,723,736	1	97	8,710,820
EXPENDITURES						
Current:						
General government		2,719,411				2,719,411
Public safety		1,701,473				1,701,473
Public works		329,793				329,793
Health and welfare		798,019				798,019
Culture and recreation		404,052				404,052
Economic development						
Other expenditures						
Capital outlay		845,847		1,149,3	07	1,995,154
Debt service:						
Principal		55,375				1,025,375
Interest		4,891	728,763		<u> </u>	733,654
Total expenditures		6,858,861	1,698,763	1,149,3	<u>07</u> _	9,706,931
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES		128,026	24,973	(1,149,1	10) _	(996,111)
OTHER PINANCING SOURCES (USES)						
Operating transfers in		288,029		369,0	77	657,106
Sale of Assets		35				35
Loan proceeds		200,000				200,000
Operating transfers out		(38,372)			<u> </u>	(38,372)
Total other financing						
sources (uses)		449,692		369,0	<u> </u>	818,769
EXCESS (DEFICIENCY) OF REVENUES AND						
OTHER SOURCES OVER EXPENDITURES						
AND OTHER USES		577,718	24,973	(780,0	33)	(177,342)
FUND BALANCES AT BEGINNING OF YEAR		4,141,598	2,343,656	890,0	33 _	7,375,287
FUND BALANCE AT THE END OF YEAR	\$	4,719,316	\$ 2,368,629	\$ 110,00	00 \$	7,197,945

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual (Non-GAAP Budgetary Basis) BAYOU PIGEON FIRE DEPARTMENT

REVENUES AND OTHER SOURCES	<u>Budget</u>	Actual	Variance- Favorable (Unfavorable)
Taxes			
Ad valocem	\$ -	§ -	\$ -
Sale and use	135,000	159,374	24,374
Intergovernmental revenues			
Federal			
State	4,015	4,015	-
Local			
Pines and forfeitures			
Charges for services			
Use of money and property	750	699	(51)
Other revenues			
In-kind	~		1
Other financing sources:	•		
Operating transfers in			
Sales of Assets			
Loan proceeds	-		<u>-</u>
Total revenues and other sources	<u>139.765</u>	164.088	24,323
EXPENDITURES AND OTHER USES			
Current			
Housing assistance payments	-	-	-
General government			
Salanes and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	65,150	39,328	25,822
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits		_	
Other program expenditures		-	
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capind outlay	2,500	-	2,500
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	<u>67.650</u>	<u>39.328</u>	28.322
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	72,115	124,760	52,645
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	508.668	508.668	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	8 580,783	<u>\$ 633.428</u>	<u>\$ 52.645</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)

BAYOU SORREL FIRE DEPARTMENT

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valocem	\$ -	\$ -	8 -
Sale and use	135,000	159,374	24,374
Intergovernmental revenues			
Federal			
State	6,000	5,936	(64)
Local			
Fines and forfeitures			
Charges for services			
Use of money and property	750	552	(198)
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in Loan proceeds		_	
Total revenues and other sources	141,750	165,862	24.112
EXPENDITURES AND OTHER USES		-	
Current			1
Housing assistance payments	-	•	-
Geoeral government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	50,035	34,246	15,789
Public works			
Salanies and benefits			
Other program expenditures	•		
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salazies and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	34,465	15,365	19,100
Debt service		-	
Principal			
Interest			
Other financing use:		•	
Operating transfers out	· -		
Total expenditures and other uses	84_500	49.611	34.889
EXCESS (DEFICIENCY) OF		•	
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	57,250	116,251	59,001
			,
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	394,371	394.371	:
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>8 451,621</u>	<u>\$ 510.622</u>	<u> 59.001</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)

BAYOU GOULA FIRE DEPARTMENT

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES	_		
Toxes	•		
- Ad valorem	\$ -	\$ -	\$ -
Sale and use	135,000	159,374	24,374
Intergovernmental revenues			
Federal			
Scate	4,787	4,749	(38)
Local			
Fines and forfeitures			
Charges for services			
Use of money and property	100 -	31	(69)
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			-
Total revenues and other sources	139.887	164,154	24.267
EXPENDITURES AND OTHER USES Current Housing assistance payments	_	_	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Saltries and benefits			
Other program expenditures	139,887	164,154	(24,267)
Public works	_	-	, ,
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaxies and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits	-		
Other program expenditures			
Other expenditures			
Capital ouday			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			-
Total expenditures and other uses	139,887	164,154	(24.267)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	_	-	-
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	42.004	42.004	·
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 42.004</u>	<u>s 42.004</u>	<u>\$</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)

OFFICE OF EMERGENCY PREPAREDNESS For the Year Ended December 31, 2013

DESIGNATION AND CONTROL COLUMNIC	Budgei	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes	e	•	٠
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	55,000	51,221	(3,779)
State	-	33,731	33,731
Local	77,842	77,814	(28)
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues		68,350	68,350
In-kind			
Other Imancing sources:			
Operating transfers in			
Sales of Assets		35	35
Loan proceeds			
Total revenues and other sources	132,842	231.151	98,309
I the reservoes king other sources .	(32,012		<u></u>
EXPENDITURES AND OTHER USES			
Current			
Housing assistance payments	•	-	•
General government			
Salanes and benefits			
Other program expenditures			
Public safety			•
Salaries and benefits	90,324	90,514	(190)
Other program expenditures	39,460	62,320	(22,860)
Public works			
Salaries and benefits .			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Solaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program espenditures			
Other expenditures			
Capital outlay	55 000	47 076	7.124
Debt service	55,000	47,876	7,124
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	<u> 184.784</u>	200.710	(15.926)
BXCESS (DEPICIENCY) OF			
REVENUES AND OTHER SOURCES	/F4 D4/M	20.114	****
OVER EXPENDITURES AND OTHER USES	(51,942)	30,441	82,383
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	229.937	229,937	<u>=</u>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>8 177.995</u>	\$ 760 378	6 07207
	<u>v 11373</u>	<u>\$ 260.378</u>	8 82383

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) CORONER'S OFFICE

	Budget	Actual	Variance- Pavorable (Unfavorable)
REVENUES AND OTHER SOURCES	e transaction		,
Taxe			
Ad valorem	\$ -	8 -	s -
Sale and use	205,000	225,000	20,000
Intergovernmental revenues Federal	•		
Spare		-	
Local		-	
Pines and forfeitures	253	279	26
Charges for services	200,400	91,239	(9,161)
Use of money and property	150	20	(130)
Other revenues		_ -	\/
In-kind			
Other financing sources:	-		
Operating transfers in			
Loan proceeds			
Total revenues and other sources	305,803	316.538	10,735
EXPENDITURES AND OTHER USES			
Carrent			
Housing assistance payments	-	•	=
Genera) government			
Salaries and benefits			
Other program expenditures			
Public safety	•		
Salaries and benefits	*****	***	
Other program expenditures	302,650	305,466	(2,816)
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation Salaries and benefits	•		
Other program expenditures Economic development			
Salaries and benefits			,
Other program expenditures			
Other expenditures			
Capital onday			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	302,650	305,466	(2,816)
-			
EXCRSS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES	0.450	14 000	7010
OVER EXPENDITURES AND OTHER USES	3,153	11,072	7,919
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u> </u>	5.T <u>76</u>	0
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 8,929	<u>\$ 16.848</u>	<u>\$ 7.919</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) CRIMINAL COURT

REVENUES AND OTHER SOURCES	Budget	Actual	Variance- Favorable (Unfavorable)
Taxes		_	_
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State			
Local			
Fines and forfeitures	275,000	312,394	37,394
Charges for services			
Use of money and property		53	53
Other revenues		-	
In-kind			
Other funncing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds	_	•	_
Total revenues and other sources	275,000	312,447	37,447
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	_	_	_
General government	-	_	
Salaries and benefits	70,843	67,376	3,467
_	234,800	210,847	23,953
Other program expenditures Public safety	277,000	210,047	23,733
Salaries and benefits			
Other program expenditures			
Public works	•		
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salacies and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures	75 000	105.040	AV V12/
Capital outlay Debt service	75,000	105,042	(30,042)
Principal			
Interest Other financing use:			
•		10.000	/10.000
Operating transfers out	<u>:</u>	18,888	(18,888)
Total expenditures and other uses	380,643	402.153	(21,510)
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	(105,643)	(89,706)	15,937
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	113,523	113,523	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 7.880</u>	<u>\$ 23,817</u>	\$ 15.937

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) VISITOR ENTERPRISE

DESCRIPTION AND OFFICE CONTROLS	Budget	Actual	Variance- Pavorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes	•		\$ -
Ad valorem	\$ 45.000	\$ - 63.460	8,660
Sale and use	45,000	53,660	0,000
Intergovernmental revenues			
Federal	443.500		4 550
Smte	113,500	118,052	4,552
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	125,000	125,000	-
Loan proceeds	-		-
Total revenues and other sources	283,500	296,712	13.212
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures	•		
Public safety			
Salaries and benefits			
Other program expendimutes			
Public works			
Salaries and benefits			
Other program expenditures Health and welfare			
Salaries and benefits			
Other program expenditures Culture and recreation			
	17/10/	100.044	(12 025)
Salaries and benefits	176,126 229,950	190,061 213,991	(13,935) 15,959
Other program expendimes	229,950	213,991	15,559
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures Capital outlay		•	
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses		404,052	2.024
EXCESS (DEFICIENCY) OF			
· · · · · · · · · · · · · · · · · · ·			
REVENUES AND OTHER SOURCES	(122 EZA)	MM7 14M	15 224
OVER EXPENDITURES AND OTHER USES	(122,576)	(107,340)	15 ,23 6
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	359,104	359.104	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 236,528	<u>\$ 251.764</u>	<u>\$ 15,236</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) PRESIDENT'S COUNCIL ON DRUG ABUSE

REVENUES AND OTHER SOURCES	Budget	Actual	Variance- Favorable (Unfavorable)
Taxes			
Ad valorem	s -	\$ -	s -
Sale and use	•	•	•
Intergovernmental revenues			
Federal	102,280	100,539	(1,741)
State	10400	,	(-,/
Local			
Fines and forfeitures	75,500	69,395	(6,105)
Charges for services	7,500	5,824	(1,676)
Use of money and property	7,500	3,024	(1,010)
Other revenues			
In-kind			
			
Other financing sources:	1.15.000	145.000	
Operating transfers in	145,000	145,000	•
Sales of Assets			
Loan proceeds	-		
Total revenues and other sources	330,280	320,758	<u>(9,522)</u>
EXPENDITURES AND OTHER USES Current: Housing assistance payments	<u>-</u>	-	_
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits	171,012	172,057	(1,045)
Other program expenditures	159,886	147,035	12,851
Culture and recreation	137,000	(17,000	12,071
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	220.000	310.000	
Total expenditures and other uses	330,898	319.092	11.806
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	(618)	1,666	2,284
FUND BALANCES (DEFICT) AT BEGINNING OF YEAR	9,894	9,894	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ <u>9.276</u>	<u>\$ 11.560</u>	\$ 2.284

Plaquemine, Louisians

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) EAST SIDE FIRE DISTRICT NUMBER 1

REVENUES AND OTHER SOURCES	<u>Dudge</u> i	Actual	Variance- Favorable (Unfavorable)
Texa			
Ad valorem	\$ 180,000	\$ 186,719	\$ 6,719
Sale and use	135,000	159,374	24,374
Intergovecomental revenues			
Federal			
State	20,310	27,836	7,526
Local	-	•	
Fines and forfeitures			
Charges for services	12,500	12,500	-
Use of money and property	750	956	206
Other revenues	5,000	6,000	1,000
In-kind	3,500	0,000	.,
Other financing sources:			
Operating transfers in			
Sale of Assets			
Lozo proceeds	-		
Total revenues and other sources	353,560	393,385	39,825
EXPENDITURES AND OTHER USES			
Current			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and bonefits			
Other program expenditures	196,850	194,046	2,804
Public works	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	171,010	_,
Salacies and benefits			
Other program expendinates Health and welface			
	•		
Salacies and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditutes			
Other expenditures			
Capital outby	46,000	-	46,000
Debt service			
Principal	28,386	35,686	(7,300)
Interest	2,856	3,367	(511)
Other financing use			
Operating transfers out	=	.	
Total expenditures and other paes	274,092	233,099	40.993
sales enhanciates and cores para			
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	79,468	160,286	80,818
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	765,230	765,230	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 844.698	\$ 925.516	\$ 80.878
- Arts Stratisch (novicer) of little piles At. 1 park	# <u>UTTWZU</u>	*	<u> </u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) WHITE CASTLE FIRE DEPARTMENT For the Year Ended December 31, 2013

	<u>Budge</u> t	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	135,000	159,374	24,374
Intergovernmental revenues			
Federal			
State	17,832	17,832	
Local	•	•	
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in	_	6,100	6,100
Loan proceeds	_	4,.00	-
Total revenues and other sources	152,832	183,306	30,474
EXPENDITURES AND OTHER USES		•	
Current			
Housing assistance payments	_	_	_
General government		_	_
Salaries and benefits			•
Other program expenditures		•	
Public safety			
Salaries and benefits		•	
Other program expenditures	152,832	177,206	(24,374)
Public works	132,032	111,200	(414,014)
Salaries and benefits		-	,
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expendences			
Economic development			
Solaries and benefits			
Other program expenditures			
Other expenditures			
Capital outhy			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	_	_	a a
	152.832	177 206	/24 37/1
Total expenditures and other uses	124,034	<u> 177,206</u>	<u>(24.374)</u>
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	_	6,100	6,100
O 1 THE THE THE TOTAL OF THE TOTAL OF THE	-	0,100	0,100
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR		:	-
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>s -</u>	<u>\$ 6,100</u>	<u>\$ 6.100</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) PARISH TRANSPORTATION

REVENUES AND OTHER SOURCES	Budget	<u> Actual</u>	Variance- Favorable (Unfavorable)
Taxes			
Ad valorem	s -	8 -	s -
Sale and use	•	•	•
Intergovernmental revenues			
Federal			
recens Scare	400.000	412,802	12,802
	400,900	412,602	12,002
Local			
Fines and forfeitnes			
Charges for services			****
Use of money and property	500	275	(225)
Other revenues :			
In-kind .			
Other financing sources:			
Operating transfers in			
Loan proceeds		-	
Total revenues and other sources	400,500	413,077	12_577
EXPENDITURES AND OTHER USES			
Current			
Housing assistance payments		_	_
General government			
Salaries and benefits			
Other program expenditures		•	
Public safety			
Salaries and benefits			
Other program expenditures Public works			
Salaries and benefits	207 000	200 702	EE 007
Other program expenditures	385,000	329,793	55,207
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
laterest			
Other financing use:			
Operating transfers out	-	·	<u>-</u>
Total expenditures and other uses	385,000	329,793	55.207
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	15,500	83,284	67,784
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	249.949	249.949	<u> </u>
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>8 265.449</u>	<u>\$ 333.233</u>	<u>8 67,784</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) VEHICLE AND EQUIPMENT REPLACEMENT FUND For the Year Buded December 31, 2013

			Variance- Favorable
. •	Budget	Acrual	(Unfavorable)
REVENUES AND OTHER SOURCES	Theta	- ALLERA	formanner.
Taxes			
Ad valorem	\$ -	8 -	-
Sale and use	375,000	375,000	•
Intergoveconmental revenues	T.		
Federal			
State	1		
Local			
Fines and forfeitures			
Charges for services			
Use of money and property Other revenues			
In-kind			
Other financing sources:			
Operating transfers in			
Loan proceeds	<u>-</u>		<u>-</u>
Total revenues and other sources	375,000	375.000	
EXPENDITURES AND OTHER USES			
Current;			
Housing assentance payments	•	•	•
General government			
Salaries and benefits			
Other program expenditures Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welface			
Salaries and benefits			
Other biodorn exhauquores			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development Salaries and benefits			
Other program expenditures	,		
Other expenditures			
Capital outlay	150,000	191,173	(41,173)
Debt service	•	·	
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	150,000	<u> 191,173</u>	<u>(41.173)</u>
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	225,000	183,827	(41,173)
		- 3-1	(,)
FUND BALANCES (DEFICTI) AT BEGINNING OF YEAR	332,988	332,988	_
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 557.988	\$ 516.815	(41,173)

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) BAYOU BLUE FIRE DISTRICT NUMBER 2

÷	Budget	Actual	Variance- Pavorable (Unfavorable)
REVENUES AND OTHER SOURCES	Timecr	ALIURI	(CHIEFOTHOS)
Taxes			
Ad valorem	\$ 95,000	\$ 98,259	\$ 3,259
Sale and use	135,000	159,374	24,374
Intergovernmental revenues	•	•	•
Federal			
State	4,739	5,392	653
Locil			
Fines and forfeitures			
Charges for services			
Use of money and property	750	535	(215)
Other revenues			
In-bind			
Other financing sources:			
Operating transfers in			
Sales of Assen	000 000	200.000	
Loss proceeds	200,000	200,000 463,560	28.071
Total revenues and other sources	435,489	<u>. 403_300</u>	
EXPENDITURES AND OTHER USES			
Carrent			
Housing assistance payments		•	
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures	116,213	81,293	34,920
Public works			
Salaries and benefits			
Other program expenditures		,	
Health and welface			
Salacies and benefits			
Other program expenditures			
Culture and recreation Salaries and benefits		-	
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Captial outlay	450,000	480,839	(30,839)
Debt service			
Principal	18,726	19,689	(963)
Interest	2,488	1,524	964
Other financing use:			*
Operating unasters out	507.402	F02 746	4.000
Total expenditures and other uses	<u> 587.427</u>	<u> 583.345</u>	4.082
DACACE WARRICIANIAN OF			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	(151,938)	(119,785)	32,153
C. D. D. MIDIAORDS MID VIRER USES	(11,12)	(117,103)	36,133
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	530.994	530,994	
FUND BALANCB (DRFICIT) AT THE END OF YEAR	8 379,056	\$ 411.209	<u>\$ 32,153</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) COMMUNITY SERVICES BLOCK GRANT

REVENUES AND OTHER SOURCES	Birdget	Actual	Variance- Favorable (Unfavorable)
Taxes			
Ad valorem	s -	S -	s .
Sale and use	-	•	•
Intergovernmental revenues			
Pedem	130,751	105,842	(24,909)
State			• • • • • • • • • • • • • • • • • • • •
Local			
Fines and forfeitures			
Charges for services			
Use of money and purposity			
Other revenues			
In-kind			
Other financing sources:			
Operating transfers in		11,929	11,929
Loan proceeds		11,727	تعربه ا
Total revenues and other sources	130.751	117.771	(12,980)
EXPENDITURES AND OTHER USES			
Content			
Housing assistance payments	•	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaxies and benefits			
Other program expendiantes		•	
Public works	-		
Salaries and benefits			
Other program expenditures			
Health and welfure			
Salaries and benefits			
Other program expenditures	130,7 51	105,841	24,910
Original recuestion			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expraditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers our			
Total expenditures and other uses	130,751	105.841	24.910
EXCESS (DEFICIENCY) OF			
BEVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	-	11,930	11,930
FUND BALANCES (DEFICTI) AT BEGINNING OF YEAR	4.801	4,801	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 4.801</u>	<u>8 16,731</u>	<u>s 11.930</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual (Non-GAAP Budgemry Basis) COMMUNITY SERVICES UTILITY ACTIVITY

	Budget	Actual	Variance- Pavorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	8 -	ş -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	231,562	230,941	(621)
State		•	` '
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
			
Other Linxneing sources:			
Operating transfers in			
Loan proceeds			
Total revenues and other sources	231.562	230.941	(621)
EXPENDITURES AND OTHER USES			
Сителс			
Housing assistance payments	-	-	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures	211,139	210,158	981
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	1,234	1,234	
Debt service			
Principal			
Interest			
Other financing use:			
Operating tracefers out	19,198	19,484	(286)
Total expenditures and other uses	231,571	230,876	695
·····			
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	(9)	65	74
JILIO OI FILIN OSES	(2)	•	14
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	9	9	-
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>s -</u>	<u>\$ 74</u>	8 74

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) BMERGENCY 911

	<u>Budget</u>	Actual	Verlance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES		•	
Taxes			
Ad valocem	\$ -	\$ -	-
Sale and use	300,000	300,000	-
Intergovernmental revenues			
Foderal			
State			
Local			
Fines and forfeitures			
Charges for services	290,100	376,510	86,410
Use of money and property			
Other revenues	20,000	15,000	(5,000)
ln-kind			
Other forancing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			:
Total revenues and other sources	610,100	691_510	81,410
EXPENDITURES AND OTHER USES			
Current			
Housing assistance payments	•	-	•
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits	470,109	484,832	(14,723)
Other program expenditures	125,000	68,068	56,932
Public works			
Salaries and benefits			
Other program expenditures			
Health and welface			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaties and benefits			
Other program expendinures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	5,000	4,318	682
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	<u>600,109</u>	<u>557.218</u>	42.891
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	9,991	134,292	124,301
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	310.168	310,168	=
FUND BALANCE (DEFICIT) AT THE END OF YEAR	\$ 320,159	<u>8 444'460</u>	\$ 124.301

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) FEMA UTILITY ASSISTANCE

REVENUES AND OTHER SOURCES	Budget	Acmal	Variance- Pavorable (Unfavorable)
Taxes			
Ad valorem	\$ -	\$ -	8 -
Sale and use	<u>-</u>	•	•
Intergovernmental revenues			
Federal	13,361	13,361	•
State	13,001	,	
Local			
Fines and forfeitures			
•			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other Imancing sources:			
Operating transfers in			
Loss proceeds		 :	
Total revenues and other sources	13.361	13,361	_
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments			_
General government			
Salaries and benefits			
Other program expenditures	_		. •
Public safety	•		
Salaries and benefits			
	•		
Other program expenditures Public works			
Salacies and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits		** ***	
Other program expenditures	13,361	13,021	340
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay	•		
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	13.361	13,021	340
- -			
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	-	340	340
· · · · · · · · · · · · · ·			
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	187	187	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>s 187</u>	8 527	3 340

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)

SECTION 8 HOUSING

REVENUES AND OTHER SOURCES	Budget	<u>Actual</u>	Variance- Favorable (Unfavorable)
Taxes			
Ad valorem	8 -	s -	š -
Sale and use	• -	• •	• -
Intergovernmental revenues		4-1-0	
Federal	120,000	124,706	4,706
State			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revenues			
In-kind			
Other financing sources:		•	_
Operating transfers in			•
Loan proceeds	<u>-</u>		
Total revenues and other sources	120,000	124.706	4.706
EXPENDITURES AND OTHER USES			•
Current			
Housing assistance payments			
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salacies and benefits	•		
Other program expenditures		•	
Health and welfare			
Salaries and benefits			
Other program expenditures	120,000	149,907	(29,907)
Culture and recreation			
Salaries and benefits			
Other program expenditures	•		•
Economic development			
Salaries and benefits			
Other program expenditures			•
Other expenditures			
Capital curtay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out	_	_	_
Total expenditures and other uses	120,000	149 907	(29.907)
	180300	149,907	(E) PA(I)
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES		(25,201)	(25,201)
C. L. L. L. L. L. C. L.	•	(22,201)	(27,201)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	40.136	40,136	
FUND BALANCE (DEFICTI) AT THE END OF YEAR	8 40.136	8 14.935	<u>\$ (25,201)</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)

DISASTER RELIEF

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes	,		
Ad valorem	8 -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State			
Local			
Fine; and forfeitures			
Charges for services		•	
Use of money and property			
Other revenues			
In-bind			
Other Grancing sources:			
Operating transfers in			
Logn proceeds	-		
Total revenues and other sources		 ;	
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments			
General government			
Salaries and benefits			
Other program expenditures			
Public safety	•		
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits		•	
Other program expenditures			
Other expenditures			
Capital ouday			
Debt service			
Principal .			
Interest			
Other financing use			
Operating transfers out	_	_	_
Total expenditures and other uses			
voise exherements and order race			·
EXCESS (DEFICIENCY) OF	-		
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	_		_
4	-	•	•
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	79.513	79,513	
PUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$ 79.513</u>	<u>8 79.513</u>	<u>\$</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) 18TH JDC DRUG COURT

REVENUES AND OTHER SOURCES	Budget	Actual	Variance- Favorable (Unfavorable)
Taxes			
Ad valorem ,	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal			
State	•	190,572	190,572
Local			
Fines and forfeitures			
Charges for services		18,124	18,121
Use of money and property			
Other revenues			
In-kind		•	
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds			
Total revenues and other sources	•	208.696	208.696
A hater with errords more colored and compare			
EXPENDITURES AND OTHER USES			
Current			
Housing assistance payments			
General government			
Salantes and benefits	•	99,602	(99,602)
Other program expendimes	•	109,897	(109,897)
Public safety			
Salaces and benefits			
Otper brokum exbenquinues			
Public works			
Salacies and benefits			
Other program expenditures			
Health and welface			•
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaxies and benefits			
Other program expenditures			
Economic development			
Salanta and benefits			
Other program expendimes			
Other expendimes			
Capital outlay			
Debt service			
Principal			
Imeren			
Other financing use:			
Operating transfers out		·	:
Total expenditures and other uses		209.499	(209,499)
EXCESS (DEFICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	•	(803)	(803)
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	<u>•</u>	96,109	
FUND BALANCE (DEFICIT) AT THE BND OF YEAR	<u>s </u>	\$ 95,306	<u>\$ 95,306</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) LOUISIANA RECOVERY AUTHORITY

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			_
Ad valorem	\$ -	\$ -	\$ -
Sale and use			
Intergovernmental revenues			
Federal	1,500,000	2,086,053	586,0 53
State		-	
Local			
Fines and forfeitures		189,525	189,525
Charges for services			
Use of money and property			
Other revenues		12,350	12,350
In-kind			
Other financing sources:			
Operating transfers in			
Sales of Assets			
Loan proceeds	<u>-</u>	-	-
Total revenues and other sources	1,500,000	2.287.928	787.928
TASS ILITIDES AND OWN SAME	1.504.000		
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments			
General government			
Salaries and benefits			
Other program expenditures	1,500,000	2,231,689	(731,689)
Public safety			
Salacies and benefits			•
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures			
Health and welfare			
Salaries and benefits			
Other program expenditures			
Culture and recreation	•		
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal			
Interest			
Other financing use:			
Operating transfers out			
Total expenditures and other uses	1,500,000	2.231.689	(731,689)
			
EXCESS (DEFICIENCY) OF			-
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	_	56,239	56,239
WIND VALUE		30,20	*****
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	68.237	68,237	
FUND BALANCE (DEFICIT) AT THE END OF YEAR	<u>\$68.237</u>	<u>\$ 124,476</u>	\$ 56.239

Plaquemine, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) SALBS TAX BOND DEBT SERVICE FUND

	Budget	Actual	Variance- Pavorable (Unfavorable)
REVENUES AND OTHER SOURCES			
Taxes			
Ad valorem	\$ -	\$ -	\$ -
Sale and use	1,722,550	1,722,550	-
Intergovernmental revenues Pederal			
Smæ			
Local			
Fines and forfeitures			
Charges for services			
Use of money and property			
Other revernes			-
In-kind			
Other francing sources:			
Operating transfers in			
Loan proceeds			=
Total revenues and other sources	1.722_550	1.722.550	
EXPENDITURES AND OTHER USES			
Current:			
Housing assistance payments	•	•	-
General government			
Salaries and benefits			
Other program expenditures			
Public safety			
Salaries and benefits			
Other program expenditures			
Public works			
Salaries and benefits			
Other program expenditures Health and welfare		•	
Salaries and benefits			
Other program expenditures			
Culture and recreation			
Salaries and benefits			
Other program expenditures			
Economic development			
Salaries and benefits			
Other program expenditures			
Other expenditures			
Capital outlay			
Debt service			
Principal	970,000	970,000	•
Interest	728,764	728,763	1
Other furancing use:			
Operating transfers out	-		<u>.</u>
Total expenditures and other uses	1,698,764	1.698.763	1
EXCESS (DEPICIENCY) OF			
REVENUES AND OTHER SOURCES			
OVER EXPENDITURES AND OTHER USES	23,786	23,787	1
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	1,455,128	1,455,128	 :
FUND BALANCE (DEFICIT) AT THE END OF YEAR	3 1.478.914	<u>8 1.478.915</u>	<u>\$1</u>

Plaquemine, Louisiana

Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis)

SALES TAX BOND RESERVE FUND

REVENUES AND OTHER SOURCES Taxes Ad valorem Site and use Intergovernmental revenues Rectard Seate Local Fines and forfeitures Charges for services Use of money and property Use of money and property Use of money and property Other revenues In-kind Other frontancing sources Operating transfers in Loan proceeds Total revenues and other sources Sexpenditures Abusing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Health and wolfare Salaries and benefits Other program expenditures Health and wolfare Salaries and benefits Other program expenditures Health and wolfare Salaries and benefits Other program expenditures Health and wolfare Salaries and benefits Other program expenditures Health and wolfare Salaries and benefits Other program expenditures Health and wolfare Salaries and benefits Other program expenditures Culture and receasion Salaries and benefits Other program expenditures Culture and receasion Culture and rece				Variance- Favorable
Ad valorem Sale and use Intergovernmental revenues Rederal State Local Fines and forfeitures Charges for services Use of money and property Other servenues Io kind Other servenues Io kind Other financing vources Operating insafers in Loan proceeds Total revenues and other sources EXPENDITURES AND OTHER USES Current Housing sestitunce payments Geneal government Salasies and benefits Other program expenditures Public valist Salaries and benefits Other program expenditures Health and welfure Salaries and benefits Other program expenditures Health and welfure Salaries and benefits Other program expenditures Cultures of excession Salaries and benefits Other program expenditures Health and welfure Salaries and benefits Other program expenditures Cultures of excession Salaries and benefits Other program expenditures Cultures of excession Salaries and benefits Other program expenditures Cultures of excession Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Cultures of excession Cultures of excession Salaries and benefits Other program expenditures Cultures of excession Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Cultures of excession Cultures of excession Salaries and benefits Other program expenditures Salaries and sentine Salaries and benefits Other program expenditures Salaries and sentine Salari		Budget	Actual	(Unfavorable)
Ad valorem Sale and use Intergovernmental revenues Rederal State Local Fires and forfaintes Charges for services Use of money and property Other revenues Tokind Other firancing sources: Operating transfers in Loan proceeds Total revenues and other sources Solo 1,186 386 EXPENDITURES AND OTHER USES Current Housing assistance payments General government Salanies and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public words Salaries and benefits Other program expenditures Health and welfur Salaries and benefits Other program expenditures Health and vectorin Salaries and benefits Other program expenditures Health and vectorin Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Capital outlay Debt service Principal Interex Other expenditures Capital outlay Other financing use: O				
Sale and use Intergovernmental revenues Federal State Local Fines and forfaintes Charges for services Use of money and property Other sevenues In-kind Other financing sources: Operating transfers in Loan proceeds Total revenues and other sources EXPENDITURES AND OTHER USES Carrent Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Calture and recreation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Calture and recreation Salaries and benefits Other program expenditures Calture and recreation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Cher program expenditures Complial outlay Debt service Principal Interest Other financing use Operating transfers out Total expenditures and other uses EXCESS (DISTICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES 800 1,186 386 FUND BALANCES (DEFICTI) AT BEGINNING OF YEAR 888.528 888.528			_	_
Interpretamental revenues Rederal State Local Fries and foricitures Charges for services Use of money and property 800 1,186 386 Other sevenues In-kind Other sevenues In-kind Other francing sources: Operating transfers in Loan proceeds Total revenues and other sources 800 1,186 386 EXPENDITURES AND OTHER USES Current Housing assistance payments Geneal government Salazies and benefits Other program expenditures Public safety Salazies and benefits Other program expenditures Public words Salazies and benefits Other program expenditures Health and welfare Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receasion Salazies and benefits Other program expenditures Culture und receas		\$ -		\$ -
Federal State Local Fires and forfaintes Charges for services Use of money and property Other invenues In-kind Other financing sources: Operating transfers in Loan proceeds Total revenues and other sources EXPENDITURES AND OTHER USES Current Housing satistance payments General government Salanes and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public words Salaries and benefits Other program expenditures Health and welfare Salaries and benefits Other program expenditures Fusilies words Culture and recezzation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Culture and recezzation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Culture and recezzation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Culture and recezzation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Culture and recezzation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Culture and recezzation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Other expenditures Other expenditures For an				
Fires and forfatiures Charges for services Use of money and property Other revenues In-kind Other francing sources: Operating transfers in Loan proceeds Total revenues and other sources EXPENDITURES AND OTHER USES Current Housing assistance payments General government Salanies and benefits Other program expenditures Public safety Solaries and benefits Other program expenditures Public works Salaries and benefits Other program expenditures Health and welfare Solaries and benefits Other program expenditures Health and receasion Salaries and benefits Other program expenditures Culture ure decreation Salaries and benefits Other program expenditures Economic development Salaries and benefits Other program expenditures Culture ure decreation Salaries and benefits Other program expenditures Culture ure decreation Islanies and benefits Other program expenditures Culture ure decreation Salaries and benefits Other program expenditures Culture ure decreation Total revendent to the formation of the program expenditures Cutter supenditures Cutter supenditures Copital cutter Frincipal Interest Other financing use Operating transfers out Total expenditures and other uses EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES 800 1,186 386 FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 888.528 888.528	_			
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Other financing sources: Operating transfers in Loan proceeds Total revenues and other sources 800 1.186 EXPENDITURES AND OTHER USES Current Housing assistance payments General government Salaries and benefits Other program expenditures Public safety Salaries and benefits Other program expenditures Public words Salaries and benefits Other program expenditures Health and welfaire Salaries and benefits Other program expenditures Culture and recreation Salaries and benefits Other program expenditures Control corresponditures Economic development Salaries and benefits Other expenditures Copical corresponditures Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses EXCESS (DEFICIENCY) OF REVENUES AND OTHER USES 800 1,186 386 FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 888.528 888.528	Other revenues		•	
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Other program expenditures Economic development Salaries and benefits Other program expenditures Other program expenditures Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES 800 1,186 386 FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 888,528 888,528				
Economic development Salaries and benefits Other program expenditures Other expenditures Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES 800 1,186 386 FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 888,528 888,528				
Salaries and benefits Other program expenditures Other expenditures Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES 800 1,186 386 FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 888,528 888,528				
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Capital outlay Debt service Principal Interest Other financing use: Operating transfers out Total expenditures and other uses EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES 800 1,186 386 FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 888.528 888.528				•
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OVER EXPENDITURES AND OTHER USES 800 1,186 386 FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 888,528 888,528	·			
FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR 888.528 888.528				
· · · — — — — — — — — — — — — — — — — —	OVER EXPENDITURES AND OTHER USES	800	1,186	386
FUND BALANCE (DEPICT) AT THE END OF YEAR 8 889.328 \$ 889.714 \$ 386	FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR	888,528	<u>888.528</u>	
	FUND BALANCE (DEFICIT) AT THE END OF YEAR	8 889 328	\$ 889.714	\$ 386

Plaquemine, Louisiana

Schedule of Compensation Paid Board Members For the Year Ended December 31, 2013

Pazish Council		2013
Salaris G. Butler		\$ 14,400
Timothy Vallet	•	14,400
Leonard Jackson		14,400
Terry Bradford		14,400
Howard Oubre, Jr.		14,400
Louis R. Kelly, Jr.		14,400
Mitchel Ourso		14,400
Henry Scott		14,400
Gene P. Stevens, Jr.		14,400
Warren Taylor		14,400
Edwin Reeves		14,400
Matthew H. Jewell		14,400
Wayne Roy		14,400
	Total	\$ 187,200
Waterworks District #3		
Brent Barbier, President		\$ 660
Raymond Dennis, Jr., Vice President		720
Marvin Dale Stampley, Jr., Secretary		300
Dana Guilbeau, Treasurer		660
Larry Vaughn		480
Leroy Pugh		780
Ricky Breaux		 300
•	Total	\$ 3,900

IBERVILLE PARISH COUNCIL Plaquemine, Louislana Schedule of Expenditure of Federal Awards For the Year Ended December 31, 2013

Pederal Grantor

FEOGRA CIRRON		
Pass Through Grantor Name / Direct Program	CFDA	Pederal
Program Title	Number	<u>Expenditures</u>
Pederal Emergency Management Agency		
Direct Programs:	07.001	
Utility Assistance	97.024	\$ 13,361
Passed through Louisiana Dept. Homeland		
Security.		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	
Hazard Mitigation	97.039	1,500
Homeland Security Grant Program	97.042_	49,7 <u>21</u>
Total Federal Emergency Management Agency		\$ 64,582
United States Department of Health and Human Services		
Passed through Capital Area Human Services District:		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	3 100,539
Passed through Louisiana Department of Labor:		•
Community Services Block Grant Discretionary Awards		
Community Food and Nutrition	93.569	105,841
Passed through Louisiana Department of Social Services:		
Low-Income Home Energy Assistance	93.568	230,941
Total United States Department of Health and Human Services	<u> </u>	437,321
United States Department of Housing and Urban Development		
Passed through Louisiana Recovery Unit:		
Community Development Block Grant	14.228	7,284,015
Passed through Division of Administration-Office of Finance		
and Support Services:		
Section 8 Housing	14.856 _	124,706
Total United States Department of Housing and Urban Development	. <u></u>	7,408,721
United States Department of the Interior, Fish and Wildlife Service		
Direct Programs:	15 204 4	25 200
Payment in Lieu of Taxes	15.226 \$	35,302
Refuge Revenue Sharing Payment	None	
Total United States Department of the Interior		35,302
Environmental Protection Agency		
Office of Water:	44.47	94 100
Nonpoint Implementation Grants	66.46_8	
Total United States Department of the Interior		34,122
TOTAL EXPENDITURES	_1	7,980,048

[&]quot;Major federal financial assistance program.

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Derville Parish Couocil and is presented on the cash basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements. There were no subrecipients of the federal grants.

BAXLEY AND ASSOCIATES, LLC

P. O. Box 482 58225 Belleview Drive Plaquemine, Louisiana 70764 Phone (225) 687-6630 Fax (225) 687-0365 Hugh F. Baxley, PFS/CVA/CPA Margaret A. Pritchard, CPA

Staci H. Joffrion, CPA

EXHIBIT A

The Honorable J. Mitchell Ourso, Jr., President and the Councilmen of the Iberville Parish Council Plaquemine, LA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing* Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Iberville Parish Council as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Iberville Parish Council's basic financial statements and have issued our report thereon dated June 27, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Iberville Parish Council's internal control over financial reporting (Internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Iberville Parish Council's internal control. Accordingly, we do not express an opinion on the effectiveness of Iberville Parish Council's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Iberville Parish Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Baxley & Associates, LLC

Plaquemine, Louisiana June 27, 2014

BAXLEY AND ASSOCIATES, LLC

P. O. Box 482 58225 Belleview Drive Plaquemine, Louisiana 70764 Phone (225) 687-6630 Fax (225) 687-0365 Hugh F. Baxley, PFS/CVA/CPA Margaret A. Pritchard, CPA

Staci H. Joffrion, CPA

EXHIBIT B

The Honorable J. Mitchell Ourso, Jr., President and the Councilmen of the Iberville Parish Council Plaquemine, LA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Report on Compliance for Each Major Federal Program

We have audited Iberville Parish Council's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Iberville Parish Council's major federal programs for the year ended December 31, 2013. Iberville Parish Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Iberville Parish Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Iberville Parish Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on lberville Parish Council's compliance.

Opinion on Each Major Federal Program

In our opinion, Iberville Parish Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 (continued)

Report on Internal Control Over Compliance

Management of Iberville Parish Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Iberville Parish Council's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Iberville Parish Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Baxley & Associates, LLC Plaquemine, LA June 27, 2014

IBERVILLE PARISH COUNCIL SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2013

A. SUMMARY OF AUDIT RESULTS

,
yes <u>X</u> no
s?yesXno
yesX no
yesXno
s? yesX_ none reported
major programs: unqualified
yesXno
Name of Federal Program or Cluster: 5. Dept. of Housing and Urban Development – Community Development Block Grant
\$300,000 or Greater X yes no

EXHIBIT C (continued)

IBERVILLE PARISH COUNCIL SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2013

- **B.** FINDINGS FINANCIAL STATEMENT AUDIT NONE
- C. FINDINGS FEDERAL AWARDS NONE

IBERVILLE PARISH COUNCIL SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2013

2012-1 BANK RECONCILIATIONS

Condition:

The Iberville Parish Library did not perform monthly bank reconciliations.

Recommendation:

Reconciliations should be prepared monthly to confirm that transactions recorded per the books and the banks agree. Timely reconciliation facilitates correction of any difference that might exist.

Current Status

This finding was corrected in the current year.

2012-2 TIMELY PAYMENT OF INVOICES

Condition:

The Iberville Parish Library paid several involces that were dated in 2010 and 2011 that were not included in accounts payable at the end of 2011.

Recommendation:

Invoices should be paid timely and expenditures should be recorded in the year incurred.

Current Status:

This finding was corrected in the current year.

2012-3 INVENTORY

Condition:

The Iberville Parish Utility Department failed to maintain a system of tracking inventory. Inventory of \$123,971 was expensed when purchased.

Recommendation:

Management should properly record inventory and implement an inventory tracking and internal control system.

Current Status:

This finding was corrected in the current year.

STATISTICAL SECTION

STATISTICAL SECTION

This section of the Parish's CAFR presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the Parish's overall financial health. This information has not been audited by the independent auditor.

- Financial Trends These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being changed over time.
- Revenue Capacity These schedules contain information to help the reader assess the Parish's significant local revenue sources, the sales tax and the property tax, as well as other revenue sources.
- Debt Capacity These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future.
- Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the Parish's financial activities take place.
- Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Parish's financial report relates to the services the Parish provides and the activities it performs.

Summer: Unless otherwise noted, the information in these schedules is derived from the Parish's comprehensive annual financial reports for the relevant years. The Parish implemented the new reporting model in the fiscal year ending December 31, 2001. Schedules presenting government-wide information include information beginning in that year.

This page contains no financial data.

Iberville Parish Council Plaquemine, Louisians Net Position by Component Last Ten Flocal Years

	Fracal Year																		
		2013		2012		2011		2010		2009		2008	2007		2006		2005		2004
Governmental Activities										•,									
invested in capital essets, not of celated debt	\$	64,078,629	\$	77,288,702	\$	76,331,463	\$	73,592,344	5	66,819,683	\$	65,783,743 \$	60,842,028	\$	33,615,500	\$	29,697,598	\$	26,663,869
Restricted		17,295,527		10,524,693		10,694,280		13,740,468		16,053,608		16,222,609	31,013,199		13,192,863		12,279,513		14,348,967
Unicostricted		3,593,255		5,096,745		2.998.366		2.520,622		2,175,876		877,583	1,582,251		2.936,465		1,564,220		2,810,070
Total governmental settrities are position	3	104,967,611	3	92,910,140	\$	90,024,109	<u>=</u>	89,833,434	三	85,049,167	<u> </u>	82,883,935 \$	83,437,478	<u> </u>	49,744,828	<u>. </u>	43,541,131	<u> </u>	43,722,906
Business-type activities																			
Invested in copital assets, not of related debt Restricted	\$	10,031,185 \$45,000	\$	10,756,995	\$	4,239,262	\$	3,853,640	\$	3,662,993	\$	5,638,501 \$	3,457,472	\$	3,457,921	\$	3,300,077	\$	3,254,349
Unrestricted		2,754,666		2,226,807		1,768,749		1,589,383		1,194,646		811,406	850,745		782,262		1,053,559		1.093,816
Total business-type activities net position	\$	15,330,851	<u>*</u>	12.983,802	2	6,008,011	<u>\$</u>	5,443,023	<u> </u>	4,857,639	\$	4,449,907 \$	4,308,217	<u>.</u>	4,240,183	<u> </u>	4,353,636	<u>\$</u>	4,348,165
Primary government Invested in capital assets, not of related debt		94,110,014		88,045,697		80 670 704		T) 445 004		70 492 474		45 100 Ass B	£1 000 E00		en 673 461		30 CM CIS		
Restricted	•	17,840,527	•	10,524,693	•	80,570,725 10,694,280	•	77,445,984 13,740,468	*	70,482,676 16,053,608	•	69,422,244 \$	64,299,500		37,073,421 13,192,863	•	32,997,675	•	29,918,216 14,248,967
Unrestricted		17,547,921		7,323,552		4,767,115		4,110,005		3,570,522		16 <u>,222,</u> 609 1,688,989	21,013,199 2,432,996		3,718.727		13,279,313 2,617,779		3,903,886
Total primary government act position	<u> </u>	118,398,462	\$	105,693,942	\$	96,032.120	Ē	95,296,457	<u>\$</u>	89,906,806	\$	87,333,642 \$	87,745,695	_	53,985,011	<u>; </u>	47,894,767	<u>\$</u>	48,071,071

									Fisc	al Yes	.		_		<u>. </u>				
		2013	2012		2011	2010			2002		2008		2007		2006		2005		2004
Expenses									•										
Governmental Activities:																			
General Government	\$	10,347,215		\$	9,830,059		6,096 1	\$	7,653,249	\$	7,553,753	8	6,462,390	\$	6,023,073	\$	5,860,648	\$	5,323,660
Public Safety		4,179,132	4,468,927		4,769,547	-	9,202		4,274,077		4,248,155		3,689,645		3,289,247		2,834,611		2,402,056
Public Works		11,273,247	12,480,141		1 2,836,9 64	12,34			14,631,687		15,783,028		10,833,405		8,503,171		8,314,265		7,111,742
Public Health		2,670,532	4,580,434		6,449,025	-	3,003		5,890,452		5,312,782		4,714,309		4,298,319		5,381,264		5,641,786
Economic Development		242,675	245,564		264,426		1,185		186,129		353,622		392,632		377,076		260,810		186,754
Culture and Recreation		794,222	708,892		718,580		7,263		426,474		202,105		216,704		188,751		299,262		166,832
Interest on long-term debt	_	733,654	785,294		830,149		5.308		712,289		861,184		131,124		162,903		87,972		69.696
Total governmental activities expenses	_	30,240,697	31,961,108		35,698,750	32,74	8,308		33,774,357		33,816,628		26,440,230		22,841,540		23,034,032		20,902,536
Business-type Activities:																			
Water, Natural Gas and Sower		4,567,386	3,334,264		3,143,966	3,35	5,237		3,107,474		4,090,155		3,541,940		3,682,465		3,783,217		23,999,072
Total business-type activities expenses		4,567,386	3,334,264		3,143,966	3,35	5,237		3,107,474		4,090,155		3,541,940		3,682,465		3,783,217		23,999,072
Total primary government expenses	3_	34,808,083	\$ 35,395,373	<u>\$</u>	38,842,716	\$ 36,10	3,545	<u> </u>	36,881,831	<u>. </u>	37,506,783	\$	29,982,170	<u> </u>	26,524,005	\$	26.817.249	<u> </u>	44,901,598
Program Revenues																			
Governmental Activities:																			
Charges for services																			
General Government	\$	708,249	\$ 813,510	\$	982,885	\$ 1,25	5,586	\$	1,055,027		864,765	\$	1,051,767	\$	1,007,501	\$	846,583	\$	783,464
Public Safety		518,905	508,243		648,266	70	1,937		488,174		496,208		498,329		482,049		393,678		358,215
Public Works		5,884	2,339		400		655		300		4,284		-		4,844		530		1,000
Public Health		99,768	88,634		77,534	1	1,012		79,320		76,477		78,587		13,513		93,770		78,801
Culture and Recression		9,774	361		272		104		•		600		4,800		11,400		5,675		-
Operating grants and contributions		2,197,283	4,385,936		4,754,085	4,87	0,660		4,554,409		8,145,783		5,123,829		4,721,404		5,858,246		5,573,136
Capital grants and contributions	_	7,500,052	3,569,137		3,933,255	1,90	7,685		3,822,811	_	458,593		3.017.706		2,886,934		477,940		1,550,528
Total governmental activities program revenues		11,039,915	9,368,160		10,396,697	8,84	7.639		10,000,041		10,046,710		9,775,018		9,194,445		7,676,222		8,344,144
Bunness-type Activines:										_									
Charges for services		4,737,041	3,062,735		2,942,286	3.20	7,445		2,986,346		3,646,609		3,103,165		3,081,566		3,318,667		2,665,532
Operating grants and contributions						-,			-,						• • •				- · · · · -
Capital grants and contributions			147,548		271,582		-		-		-		22.578		51,487		12,075		182,265
Total business-type activities program revenues	_	4,737,041	3,210,283		3,213,868	3,21	7.445	_	2,986,346	_	3,646,609		3,125,743	_	3,133,053		3,330,742		2,847,797
Total primary government program revenues	\$	15,776,956	\$ 12,578,443	<u> </u>	13,610,565		5,084	Ξ	12,986,387	<u>. </u>	13,693,319	<u> </u>	12,900,761	<u> </u>	12,327,498	<u>\$</u>	11,006,964	<u>:</u>	11,191,941
Not (Expense)/Revenue																			
Governmental activities	\$	(19,199,602)	\$ (22,592,948)	\$	(25,302,053)	\$ (23.9)	00,669)	8	(23,774,316)	Ś	(23,769,918)	\$	(16,665,212)	\$	(13,647,095)	\$	(15,357,610)	\$	(12,558,382
Business-type activities	_	169,655	(123,981)		69,902		7,792)	-	(121,128)	•	(443,546)	-	(416,197)		(549,412)	•	(452,475)		(21.151,275
Total primary government net (expense)/mvense	\$	(19,029,947)	\$ (72,716,929)	<u>. </u>	(25,232,151)		58,461)	<u>. </u>	. (23,895,444)	<u> </u>	(24,213,464)	٤	(17,081,409)	<u> </u>	(14,196,507)	\$	(15,810,285)	<u>. </u>	(33,709,657

Iberville Parish Council Flaquemine, Louisiana Changes in Net Position Leat Ten Fiscal Years

	Fiscal Yest																			
		2013		2012		2011		2010		2009		2008		2007		2006		2005	-	2004
(Continued)						•														
General Revenues and Other Changes in Net Position																				
Governmental activities:																				
Property taxes	\$	5,293,941	\$	4,953,676	\$.	3,104,135	3	3,998,818	\$	3,575,476	\$	3,602,136	\$	3,568,421	\$	3,195,633	\$	3,111,843 \$		3,055,296
Sales tares		19,895,959		15,040,164		14,505,967		19,218,085		16,112,948		13,581,701		12,683,444		11,293,037		7,242,155		7,343,621
Prenchise taxes		106,462		101,889		98,840		93,395		87,643		81,570		82,328		57,005		29,482		28,670
Alcoholic beverage taxes		15,231		17,326		18,375		18,334		17,746		19,059		19,644		17,134		12,117		12,761
Gening taxes		134,802		140,008		145,276		144,472		150,008		184,349		174,840		175,349		156,463		87,865
Unrestricted grapts and contributions		1,079,885		1,073,781		1,030,546		1,035,608		1,025,654		997,243		959,805		901,082		932,846		911,447
Unrestricted investment earnings		24,141		36,714		48,285		75,674		115,602		287,325		1,097,628		575,006		423,980		213,478
Miscellancous revenues		4,660,120		4,115,421		4,521,306		4,099,779		4,786,114		4,462,992		3,895,521		3,636,546		3,267,149		3,357,128
Grin on sale of capital assets		-				-		20,771		-		-		-		-		-		18,087
Transfers (from) to governmental activities		 :		:		<u>-</u>				66,100	_							 : .		-
Total governmental activities		31,210,541		25,478,979		25,472,730		28,704,936		25,937,291		23,216,375		22,481,632		19,850,792		15,176,035		15,027,353
Business-type activitites:							-													
Unrestricted investment carnings		2,169		2,208		3,079		155,081		3,973		10,190		22,419		24,269		26,552		10,815
Miscellaneous sevenues		175,225		448,316		492,007		498,095		524,887		575,046		461,812		411,690		431,394		408,174
Special Item	_			6.627,018		<u>-</u>						<u>-</u>		<u>-</u>		<u>·</u>	_			
Total business-type activities		177.394		7,077,542		495,086		653,176		528,860		585,236		484,231		435,959	_	457,946		418,989
Total primary government	<u>\$</u>	31,387,935	\$	32,556,521	<u>s</u>	25,967,816	3	29,358,112	<u>s</u>	26,466,151	\$	23,801,611	<u>-</u>	22,965,863	<u> </u>	20,286,751	<u>s</u>	15,633,981		15,446,342
Change in Net Position													•							
Governmental activities	8	12,010,939	\$	2,886,031	s	170,677	2	4,804,267	2	2,162,975	s .	(553,543)	s	5,816,420	5	6,203,697	\$	(181,775)		2,468,971
Business-type activities	•	347,049		6,953,561	-	564,988	•	585,384	-	407,732	•	141.690	•	68,034	•	(115,455)	•	5,471		(20,732,286)
Total primary government	<u>s</u>	12,357,988	_	9,839,592	\$	735,665	\$	5,389,651	三	2,570,707	<u> </u>	(411,853)	5	5,884,454	<u></u>	6,090,244	<u></u>	(176,30-1)		(18,263,315)

(Concluded)

Iberville Parish Council Plaquemine, Louisiana Governmental Funds - Fund Balances Last Ten Fiscal Years

Fiscal Year 2005 2004 2013 2012 2011 2010 2009 2008 2007 2006 General Fund Non Spendable \$ 431,673 \$ 455,017 \$. \$ - \$ Restricted 150,000 150,000 150,000 Unassigned 3,593,255 1,820,624 2,848,356 150,000 150,000 150,000 150,000 Reserved . . 150,000 150,000 150,000 4,110,875 1.950,540 2,786,465 2.285,702 2,660,070 Unreserved 2,958,472 2.241.647 2,425,641 4,260,875 2,936,465 2,435,702 2,810,070 Total General Fund 4,174,928 2,998,356 3,108,472 2,100,540 2,391,647 Drainage Maintenance Non Spendable \$ 45,132 \$ 45,132 \$ - \$ - \$. \$ - \$ Restricted 2,420,794 1,809,494 1,437,592 Unreserved 1,532,173 769,107 1,152,445 1,476,581 1,686,349 2,416,695 2,601,816 Total Drainage Maintenance 2,465,926 1,854,626 1,437,592 1,532,173 769,107 1,152,445 1,476,581 1,686,349 2,416,695 2,601,816 Public Building Maintenance Non Speedable 216,700 \$ 196,015 \$ - \$ - \$ - \$ - \$ Respicted 870,700 372,785 176,712 Unreserved 410,183 268,294 314,504 580,428 576,587 712,472 787,700 Total Public Building Maintenance 1,087,400 568,800 176,712 410,183 268.294 314,504 580,428 576,587 712,472 787,700 Sales Tax Roads Non Spendable 73,000 \$ 75,607 \$ - \$ Committed 2,635,307 176,712 1,331,576 Unreserved 2,297,209 2,598,682 1,678,446 1,114,253 1,005,841 2,555,738 2,124,739 176,712 Total Sales Tax Roads 2,708,307 1,407,183 1,005,841 2,555,738 2,124,739 2,297,209 2,598,682 1,678,446 1,114,253 Solid Waste B,150 \$ 35,345 \$ Non Spendable - \$ - \$ - \$ - \$ Restricted 2,878,621 2,159,263 2,655,495 Unreserved 3,200,129 2,978,814 3,268,569 3,858,813 3,583,460 3,262,110 4,322,828 4,322,828 Total Solid Waste 2,886,771 2,194,608 2,655,495 3,200,129 2,978,814 3,583,460 3,262,110 3,268,569 3,858,813

Iberville Parish Council Plaquemine, Louisiana Governmental Funds - Fund Balances Last Ten Fiscal Years

(Continued) Capital Imporovement		2013		2013		<u>2011</u> .		2010		Fiscal 2009	Yea	2008	<u>2007</u>		2006		2005	2004
Non Spendable Restricted Unreserved	\$	3,028,190	\$	- 1,077,469 -	\$	838,328	\$	1,038,680	\$	- - 2,966,620	\$	- \$ - 725,807	 545, <u>302</u>	\$	497,912	\$	515,609	1,348,936
Total Capital Improvement	\$	3,028,190	\$	1,077,469	<u>\$</u>	838,328	5	1,038,680	\$	2,966,620	<u>\$</u>	725,807	545,302	<u>\$</u>	497,912	<u>s</u>	515,609 \$	1,348,936
[berville Parish Medical Facility Non Spendable Restricted Unreserved	\$	67,146 -	\$	- -	\$	- -	5	- -	\$	•	\$	- \$ -	- - -	\$	- -	\$	- \$	- •
Total Capital Improvement	\$	67,146	<u>s</u> _		\$		5		\$		\$	<u> </u>		<u>\$</u>	:	3	<u> </u>	
Other Governmental Funds																		
Non Spendable	\$,	\$	-	\$	-	\$	-	\$	-	\$	- \$	-	\$	-	\$	- \$	-
Restricted		6,347,342		4,451,531		4,211,581		-		-		•	-		-		-	-
Committed		850,601		2,546,097		655,912		-		-		-	-		-			•
Assigned		-		-		179,675		-				-	-		-		•	-
Unassigned		•		-		2,848,365		-		-		-	-		-		•	-
Reserved																		
Debt service funds		-		-		-		-		-		-	-		-		-	-
Unreserved for:																		
Debt service funds	-	1 •		-		-		1,094,470		2,649,608		2,134,239	2,001,743		175,459		58,942	58,691
Special revenue funds		•		-		•		2,826,772		2,694,570		3,139,367	3,716,285		3,838,391		3,416,976	3,133,123
Capital project funds		-	_				_	425,845		1,242,855		1,745,627	490,075	_	167,847	_	22,279	780,300
Total Other Governmental Funds	\$	7,197,943	<u>\$</u>	6,997,628	8	7,895,533	1	4,347,087	2	6,587,033	<u>\$</u>	7,019,233	6,208,103	<u>\$</u>	4,181,697	\$	3,498,197	3,972,114

Iberville Parish Conneil Plaquemine, Louisiam Governmental Funds - Changes in Fund Balances Last Ten Fiscal Years

	Fiscal Year									
	2013	2012	2011	<u>2010</u>	2009	2008	2007	2006	2005	<u>2004</u>
Revenues						-				
Texes	25,446,395	20,253,060	19,872,597	23,473,106	19,943,819	17,468,815	16,528,679	\$ 14,738,158 \$	10,552,060	\$ 10,527,213
Licenses and permits	387,777	395,272	508,381	592,745	376,554	375,264	399,061		295,796	264,860
Intergovernmental revenue	10,562,187	9,028,857	9,840,661	7,663,638	9,149,359	9,685,506	9,047,682	8,448,878	7,266,534	8,034,127
Charges for services	571,996	490,212	509,309	477,572	498,568	500,962	975,747	828,576	804,376	379,904
Use of money and property	24,141	36,285	48,285	75,674	115,603	279,149	1,097,627	575,006	423,981	213,479
Insurance fees	2,549,307	1,612,278	1,574,727	1,546,840	1,909,704	1,553,733	1,170,895	1,034,353	948,062	906,624
Other revenues	2,138,240	2,364,294	2,226,453	2,154,371	2,529,553	2,240,180	2,166,200	1,981,564	1,615,453	1,721,439
In-kind	-	140,544	597,347	548,882	596,435	576,893	598,600	630,350	711,634	729,048
Fines and forfeitures	571,593	526,337	691,667	998,976	751,636	_582,583	272,169	437,326	234,361	576,716
Total revenues	42,251,636	34,847,139	35,869,427	37,531,804	35,871,231	33,263,085	32,256,660	28,674,211	22,852,257	23,353,410
Expenditures			•							
General government	9,042,019	8,052,286	8,541,264	6,600,440	6,700,023	6,465,510	5,890,528	5,381,130	5,082,813	4,562,378
Public safety	3,682,757	3,935,294	4,148,103	4,035,605	3,499,318	3,708,075	3,240,461	2,977,727	2,591,534	2,324,778
Public works	8,990,114	9,437,114	9,793,571	9,465,572	11,901,968	13,013,274	8,351,042	7,847,166	7,866,029	6,900,451
Health & welfare	2,600,968	4,510,898	5,778,250	5,813,661	5,211,592	4,654,523	4,041,184	3,596,988	4,662,453	4,908,675
Culture & recreation	769,184	690,193	701,624	647,046	409,070	353,958	378,185	302,246	298,298	137,134
Economic development	233,544	237,061	256,880	207,723	184,464	186,563	215,040	187,787	193,043	181 282
Capital outlay	8,707,485	4,307,305	6,265,107	10,177,570	13,288,974	7,856,415	13,550,124	5,699,846	6,298,718	4,552,291
Debt service		•						, ,		
Principal	1,025,375	1,308,479	1,221,674	1,260,031	1,071,884	667,705	659,019	744,783	658,293	526,307
Interest	733,654	785,293	830,149	885,308	692,550	864,678	131,123	162,903	82,972	70,271
Other Expenditures			-			-		•	-	•
In-kind			597,347	548,882	596,435	576,893	598,600	630,350	711,634	729,048
Total expenditures	35,785,100	33,263,923	38,133,969	39,641,838	43,556,278	38,347,594	37,055,306	27,530,926	28,445,787	24,887,615
Excess of revenues										
over (under) expenditures	6,466,536	1,583,216	(2,264,543)	(2,110,034)	(7,685,047)	(5,084,509)	(4,798,646)	1,143,285	(5,593,530)	(1,534,205)
Other Financing Sources (Uses)				-						
Transfers in	695,478	1,213,341	1,919,979	5,069,749	4,469,822	4,224,757	5,390,795	3,067,082	3,280,524	2,823,955
Loan proceeds	200,000	•	-	0	8,970,000	0	12,000,000	-	3,122,644	233,511
Transfers out	(695 ,4 78)	(1,213,341)	(1,919,979)	(5,069,749)	(4,469,822)	(4,234,757)	(5,390,795)	(3,067,082)	(3,280,524)	(2,823,955)
Sale of fixed assets	46,461	<u>-</u> -	<u></u>	20,771	66,100	2,814	59,945	50,822	27,230	18,087
Total other financing sources (uses)	246,461	 .	<u>-</u>	20,771	9,036,100	2,814	12,059,945	50,822	3,149,874	251,598
Net change in fund balances	6,712,997	1,583,216	\$ <u>(2,264,542)</u>	\$ (2,089,263)	\$ 1,351,053	\$ (5,081,695)	7,261,299	\$ 1,194,107	<u>\$ (2,443,656)</u>	\$ (1,282,607)
Debt service as a percentage										
of noncepital expenditures	6.50%	7_23%	6.44%	7.28%	5.83%	5.03%	3.36%	4.16%	3.35%	2.93%

Iberville Parish Conneil Plaquemine, Louisiana Assessed and Estimated Value Taxable Property Last Ten Fiscal Years

	Real Po	орелу	Personal I	coperty	Public Serv	ice Property	•		Total			Ratio of Total
	_	Estimated		Estimated		Estimated	Less:		Tex Rete	Tax Rate	Estimated	Assessed Value
Fiscal	Assessed	Real	Assessed	Real	Assessed	Real	Exemptions	Assessed	Within the	Outside the	Real	To Estimated
Year	Value [1]	Value	Value [1]	Value	Value [1]	Value	Real Property	Value	Municipality	Municipality	Value	Rest Value
2004	80,711,724	807,117,240	203,276,680	1,353,872,689	60,865,390	243,461,560	39,986,085	344,853,794	1.62	1.75	2,364,415,404	15%
2005	83,926,279	839,262,790	206,305,419	1,373,994,091	64,345,910	257,383,640	40,448,030	354,577,608	1.62	1.75	2,430,192,491	15%
2006	87,193,439	871,934,390	225,476,605	1,501,674,189	64,603,390	258,413,560	40,453,703	377,273,434	1.62	1.75	2,591,568,436	15%
2007	91,643,119	916,431,190	239,831,475	1,597,277,624	69,747,980	278,991,920	41,435,933	401,222,574	1.62	1.75	2,751,264,801	15%
2008	111,913,617	1,119,136,170	269,783,645	1,796,759,076	72,922,230	291,688,920	43,569,095	454,619,492	1.44	1.55	3,164,015,071	14%
2009	171,721,367	1,717,213,670	266,515,795	1,774,995,195	76,332,430	305,329,720	44,348,857	514,569,592	1.44	1.55	3,753,189,728	14%
2010	111,543,817	1,115,438,170	267,159,640	1,779,283,202	78,095,910	312,383,640	44,608,819	456,799,367	1.44	1.55	3,162,496,193	14%
2011	112,085,287	1,120,852,870	273,048,505	1,818,503,043	84,198,780	336,795,120	44,984,992	469,332,572	1.44	1.55	3,231,166,041	15%
2012	116,230,602	1,162,306,020	305,617,415	2,035,411,984	114,126,420	456,505,680	45,812,305	535,974,437	1.44	1.55	3,608,411,379	15%
2013	119,199,156	1,191,991,560	322,800,640	2,149,852,262	122,644,480	490,577,920	45,812,305	564,644,276	1.44	1.55	3,786,609,437	15%

Source: Iberville Parish Assessor's Office

^[1] Real property is assessed at 10% of real value, personal property is assessed at 15% of real value and public service property is assessed at 25% of real value.

Tax rates are per \$1,000 of assessed value.

Iberville Parish Council Plaquemine, Louisiana Property Tax Levies and Collections Last Ten Fiscal Years

Collected within the

		Fiscal Year of the	f the Levy		Total Collecti		
Fiscal Year	Total Tax Levy (1)	Collections	Percentage of Levy	Delinquent Collections	Collections [2]	Percentage of Levy	
2004	5,289,229	5,044,897	95%	113,305	5,158,202	98%	
2005	5,448,935	5,247,137	96%	-	5,247,137	96%	
2006	5,857,314	5,475,132	93%	81,240	5,556,372	95%	
2007	6,248,699	5,971,333	96%	-	5,971,333	-96%	
2008	6,349,786	6,052,984	95%	-	6,052,984	95%	
2009	6,353,501	6,207,121	98%	•	6,207,121	98%	
2010	6,918,953	6,623,057	96%	34,878	6,657,935	96%	
2011	6,150,928	5,695,769	93%	160,997	5,856,766	95%	
2012	8,606,560	7,633,819	89%	646,379	8,280,198	96%	
2013	9,101,913	8,530,688	94%	146,834	8,677,522	95%	

Source: Iberville Parish Assessor's Office Grand Recap Reports

⁽¹⁾ Includes the general fund, special revenue funds, capital outlay, debt service funds and governmental component units.

⁽²⁾ Taxes collected beyond assessed tax levy are considered deliquent tax collections from prior year tax levy.

Iberville Parish Council Plaquemine, Louisiana Property Tax Rates, Direct Overlapping Governments Last Ten Fiscal Years

	Ibe	rville Parish Co	ouncil		Iber	ville Parish Lib	гагу
Fiscal	Operating	Debt Service	Total		Operating	Debt Service	Total
Year_	Millage	Millage	Millage		Millage	Millage	Millage
2004	11.73	-	11.73		4.00	_	4.00
2005	11.73	-	11.73		4.00	-	4.00
2006	11.73	-	11.73		4.00	-	4.00
2007	11.73	-	11.73		4.00	-	4.00
2008	10.38	-	10.38		3.55	-	3.55
2009	10.38	-	10.38		3.55	~	3.55
2010	11.27	-	11.27		4.00	-	4.00
2011	8.73	-	8.73		4.00	-	4.00
2012	11.73	-	11.73		4.00	-	4.00
2013	11.73	-	11.73		4.00	-	4.00
•	Thomaille D	arish Fire Disti	# 1		Thomaille	Parish Fire Dis	triot # 2
Fiscal		Debt Service	Total	-		Debt Service	Total
Year	. Millage	Millage	Millage		Millage	Millage	Millage
2004	- 				 _	Milliage	
2004	3.95 3.95	_	3.95 3.95		6.78 6.78	-	6.78 6.79
2005	3.95 3.95	-	3.95 3.95		6.78	-	6.78
2007	3.95	-	3.95 3.95		6.78	<u>-</u> .	6.78 6.78
2007	3.24	-	3.24		6.05	-	6.05
2009	3.24	_	3.24		6.05	_	6.05
2010	3.24	_	3.24		6.05	_	6.05
2011	3.95	_	3.95		6.78		6.78
2012	3.83	_	3.83		6.76	_	6.76
2013	3.83	_	3.83		6.76		6.76
			3.33		••		U
	Iberville :	Parks and Recr	eation				
Fiscal	Operating	Debt Service	Total				
<u> Үеаг</u>	Millage	Millage	Millage				
2004	3.00	_	3.00				
2005	3.00	_	3.00				
2006	3.00	_	3.00				
2007	3.00	· -	3.00				
2008	2.67	_	2.67				
2009	2.67	-	2.67				
2010	2.67	-	2.67				
2011	3.00	-	3.00				
2012	3.00	-	3.00				
2013	3.00	-	3.00				

Iberville Parish Council
Plaquemine, Louisiana
Principal Taxpayers
Current and prior year

		2013	,	2012					
	<u> </u>	Assesed	Percentage of total	•	Assesed	Percentage of total			
<u>Тахрауст</u>	Rank	<u>Valuation</u>	Assessed Valuation	<u>Rank</u>	<u>Valuation</u>	Assessed Valuation			
Dow Chemical Company	1 . \$	139,904,980	33.64%	1 \$	111,562,080	30.75%			
Entergy	2	52,984,850	12.74%	2	55,869,930	15.40%			
Acadian Gas	3	34,186,660	8.22%	5	25,918,610	7.14%			
Georgia Gulf Corporation	4	31,566,130	7.59%	3	31,006,640	8.55%			
Syngenta	5	31,231,400	7.51%	4	29,708,850	8.19%			
CosMar Company	6	20,317,210	4.89%	6	23,892,750	6.59%			
Pioneer	7	13,067,820	3.14%						
Ineos	8	11,080,710	2.66%						
FINA/Total Petrochemicals	9	10,448,850	2.51%	7	12,154,600	3.35%			
Marathon Petroleum	10	10,258,210	2.47%						
Mexichem Fluor, Inc.			0.00%	8	9,405,820	2.59%			
Southern Natural Gas			0.00%	9	6,212,160	1.71%			
Shintec	_		0.00%	10	5,929,490	1.63%			
	-	355,046,820	85.38%		311,660,930	85.91%			
Other	_	60,796,540	<u>14.62%</u>	_	51,094,840	14.09%			
	\$	415,843,360	100.00%	\$	362,755, <i>7</i> 70	100.00%			

Source: Iberville Parish Assessor's Office

Iberville Parish presents the most recent two year's of comparitive data. Inclusion of 10 years of data within this schedule would render it less easily readable.

Iberville Parish Council Plaquemine, Louisian Ad Valorem Tax Data Last Ten Fiscal Years

Fiscal <u>Year</u>	Total Assessed Valuation	Homestead <u>Exemptions</u>	Taxable Assessed Valuation	Percent Increase (Decrease) Total Assessed Valuation
2004	344,853,794	37,671,860	307,181,934	5.14%
2005	354,577,608	40,448,030	314,129,578	2.74%
2006	377,273,434	40,453,703	336,819,731	6.02%
2007	401,222,574	41,435,933	359,786,641	5.97%
2008	454,619,492	43,569,095	411,050,397	11.75%
2009	453,149,597	44,324,667	408,824,930	-0.32%
2010	456,799,367	44,608,819	412,190,548	0.80%
2011	469,332,572	44,984,992	424,347,580	2.67%
2012	535,974,437	45,812,305	490,162,132	12.43%
2013	564,644,276	46,218,861	518,425,415	5.08%

CLASSIFICATION ANALYSIS

Fiscal Year	Total Assessed Valuation	Real Estate	Personal Property	Public Service <u>Property</u>
2004	344,853,794	80,711,724	203,276,680	60,865,390
2005	354,577,608	83,926,279	206,305,419	64,345,910
2006	377,273,434	87,193,439	225,476,605	64,603,390
2007	401,222,574	91,643,119	239,831,475	69,747,980
2008	454,619,492	111,913,617	269,783,645	72,922,230
2009	453,149,597	110,341,157	266,484,340	76,332,430
2010	456,799,367	111,543,817	267,159,640	78,095,910
2011	469,332,572	112,085,287	273,048,505	84,198,780
2012	535,974,437	116,230,602	305,617,415	114,126,420
2013	564,644,276	119,199,156	322,800,640	122,644,480

Source: Iberville Parish Assessor's Office

Iberville Parish Council Plaquemine, Louisiana Principal Industries Current and prior year

		2013			Principal Percentage of					
		Principal Sales Tax	Percentage of Sales Tax		Principal Sales Tax	Percentage of Sales Tax				
Industry	Rank	Remitted	Remitted	Rank	Remitted	Remitted				
Manufacturer of Chemicals	1 \$	538,882,468	52.20%	1 \$	398,210,177	46.01%				
Industrial Equipment Sales	2	69,003,478	6.68%	2	77,657,168	8.97%				
Building & Construction Contractors	3	44,605,506	0.00%		-	0.00%				
Store & Office Forniture Equip. Computers, Satelli	4	41,491,925	4.02%	10	15,056,876	1.74%				
Grocery Stores	5	38,401,257	3.72%	4	37,586,350	434%				
Department Stores & Dry Goods	6	36,620,897	3.55%	3	37,594,616	4.34%				
Leasing or Renting Tangible Personal Property	7	28,397,414	2.75%	6	25,410,175	294%				
Restaurants & Cafes	8	19,569,716	1.90%	7	18,956,414	219%				
Electrical Plumbing & Heating Materials	9	18,828,987	1.82%	8	17,680,816	204%				
Lumber, Building Materials Stores	10	17,776,697	1.72%	9	15,943,033	1.84%				
Motor Vehicle Dealers	. –		<u>0.00</u> %	s <u> </u>	30,447,867	3.52%				
		853,578,345	78.36%		674,543,491	77.94%				
Other	_	178.838,258	17.32%		190.888.564	22.06%				
	<u>\$</u>	1,032,416,603	95.68%	\$	865,432,055	100.00%				

Source: Iberville Parish Sales Tax Office

LA RS. 47:1508. Confidential character of tax records provides that the records and files maintained pursuant to a tax ordinance of any political subdivision are confidential and privileged and no person shall divulge or disclose any information obtained from such records or files except to the administration and enforcement of the tax laws of this state or a political subdivision of this state.

Iberville Parish presents the most recent two year's of companitive data. Inclusion of 10 years of data within this schedule would render it less easily readable.

Iberville Parish Council Plaquemine, Louisiana Ratio of Net General Bonded Debt To Assessed Value and Net Bonded Debt Per Capita Last Ten Fiscal Years

Fiscal Year	Population	Assessed Value	Gross Bonded Debt (1)	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2004	32,497	344,903,894	- .	-	0	0.00%	-
2005	32,386	354,577,608	_	-	0	0.00%	-
2006	32,974	377,273,434	_	-	0	0.00%	-
2007	32,467	401,222,574	12,000,000	600,245	11,399,755	2.84%	351
2008	32,545	454,619,492	12,000,000	766,153	11,233,847	2.47%	345
2009	32,505	453,149,597	20,565,000	1,718,029	18,846,971	4.16%	580
2010	33,387	456,799,367	19,760,000	2,147,513	17,612,487	3.86%	528
2011	33,230	469,332,572	18,880,000	2,621,589	16,258,411	3.46%	489
2012	33,228	535,974,437	17,955,000	2,200,425	15,754,575	2.94%	474
2013	33,367	564,644,276	16,985,000	2,225,083	14,759,917	2.61%	442

⁽¹⁾ Gross bonded debt includes all bonded debt associated with Iberville Parish Council excluding component units.

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

Iberville Parish Council Plaquemine, Louisiana Ratio of Annual Debt Service

For General Bonded Debt To Total General Governmental Expenditures Last Ten Fiscal Years

					Ratio of
Fiscal			Total	Total General	Debt Service to
Year	Principal	Interest	Debt Service	Expenditures [1]	General Expenditures
			•		
2004	-	-	-	3,493,173	0.00
2005	-	-	-	3,951,532	0.00
2006	-	-	-	4,020,445	0.00
2007	_	-	-	7,791,008	0.00
2008	-	-	-	8,773,987	0.00
2009	405,000	630,079	1,035,079	8,797,492	0.12
2010	805,000	845,525	1,650,525	9,537,972	0.17
2011	880,000	806,085	1,686,085	10,692,378	0.16
2012	925,000	767,772	1,692,772	9,828,208	0.17
2013	970,000	728,763	1,698,763	9,981,497	0.17

^[1] Includes General Fund General Governmental Expenditures only.

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

Iberville Parish Council Plaquemine, Louisiana Computation of Direct and Overlapping Debt For the Year Ending December 31, 2009

Jurisdiction	Net general obligation bonded debt outstanding	Percentage applicable to government		ount applicable government
Direct: Iberville Parish Government Total Direct	16,985,000 16,985,000	100%	\$	16,985,000
Overlapping: Iberville Parish Council Utility Dept. Total Overlapping	·	100%	·	-
Total Direct and Overlapping Debt	\$ 16,985,000			·

Note: Current debt service fund balances are used to service debt associated with excess revenue certificates of indebtedness. Therefore, they do not show up on this table.

Iberville Parish Council Plaquemine, Louisiana Legal Debt Margin Last Ten Fiscal Years

		Lcgal		Legal
Fiscal Year	Assessed Value	Debt Limit [1]	Bonded Debt	Debt Margin
2004	344,903,894	34,490,389	-	34,490,389
2005	354,577,608	35,457,761	· -	35,457,761
2006	377,273,434	37,727,343	-	37,727,343
2007	401,222,574	40,122,257	12,000,000	28,122,257
2008	454,619,492	45,461,949	12,000,000	33,461,949
2009	453,149,597	45,314,960	20,565,000	24,749,960
2010	456,799,367	45,679,937	19,760,000	25,919,937
2011	469,332,572	46,933,257	18,880,000	28,053,257
2012	535,974,437	53,597,444	17,955,000	35,642,444
2013	564,644,276	56,464,428	16,985,000	39,479,428

^[1] The Legal Debt for Parish Governments is 10% of Total Assessed Valuation.

Less:

		Less:			
Fiscal	Gross	Direct Operating	Net Revenue	Debt Service	
Year	Revenues	Expenses [1]	Available	Principal & Interest	Coverage
<u>Iberville P</u>	arish Waterwo	orks District No. 3			
2004	1,019,407	697,736	321,671	116,417	2.763
2005	1,031,517	760,571	270,946	236,218	1.147
2006	1,128,640	968,088	160,552	189,974	0.845
2007	1,245,741	1,054,059	191,682	188,401	1.017
2008	1,261,679	1,119,783	141,896	190,958	0.743
2009	1,269,615	1,185,031	84,584	200,504	0.422
2010	1,337,066	1,229,127	107,939	217,494	0.496
2011	1,388,411	1,213,084	175,327	223,192	0.786
2012	1,436,089	1,276,483	159,606	408,161	0.391
2013	1,407,765	1,303,536	104,229	226,033	0.461

Iberville Parish Council Plaquemine, Louisiana Demographic and Economic Statistics Last Ten Fiscal Years

Iberville Parish

	Therefore I align			
		Personal	•	
Fiscal	Estimated	Income	Per Capita	Unemployment
<u>Year</u>	<u>Population</u>	(thous. of dollars)	<u>Income</u>	Rate %
2004	32,497	749,304	23,186	5.5%
2005	32,386	715,052	22,234	5.2%
2006	32,974	860,764	26,175	4.8%
2007	32,467	940,666	28,579	5.3%
2008	32,545	1,028,138	31,251	7.8%
2009	32,505	1,035,320	31,851	9.8%
2010	33,362	1,102,353	33,042	10.5%
2011	33,230	1,064,675	32,040	11.3%
2012	33,228	1,108,196	33,351	8.0%
2013	33,367	n/a	13/2	7.4%

Source: Bureau of Economic Analysis
US Department of Commerce
US Census Bureau
Louisiana Workforce Commission

Iberville Parish Council Plaquemine, Louisiana Principal Employers Current and prior year

	2013			2012		
		# of	Percentage of total	,	# of	Percentage of total
Employer	Rank	Employees	Parish employment	<u>Rank</u>	Employees	Parish employment
Dow Chemical Company	1	1,500	11.97%	1	1,500	11.97%
Iberville Parish School Board	2	675	5.39%	2	675	5.39%
Georgia Gulf	3	370	2.95%	3	370	2.95%
Syngenta	4	340	2.71%	4	340	2.71%
нвт	5	300	2.39%	5	300	2.39%
Iberville Parish Council	6	270	2.15%	6	270	2.15%
Total Petrochemicals USA, Inc.	7	244	1.95%	7	244	1.95%
Wal-Mart	8	220	1.76%	8	220	1.76%
Olin Chlor Alkali Products	9	160	1.28%	9	160	1.28%
Shintech	10	160	<u>1.28%</u>	10	160	<u>1.28%</u>
		4,239	33.82%		4,239	33.82%
Other		8,295	<u>66.18%</u>		<u>8,295</u>	66.18%
		12,534	100.00%		12,534	100.00%

Source: Iberville Parish Chamber of Commerce

Iberville Parish presents the most recent two year's of comparitive data. Inclusion of 10 years of data within this schedule would render it less easily readable.

Iberville Parish Council Plaquemine, Louisiana Full-time Equivalent Employees Last Three Fiscal Years

Full-time Equivalent Employees

Function	2013	2012	2011
GOVERNMENTAL FUNDS			
General Government			
Administrative	5.00	5.00	5.00
Court Reporter	2.00	3.00	3.00
Council	14.00	14.00	14.00
Finance	4.00	4.00	4.00
General Services	0.00	, 0.00	0.00
Human Resources	2.00	3.00	3.00
Information Technology	2.00	2.00	2.00
Jury Commissioners	4.00	5.00	5.00
Probation	-	-	-
Public Building Maintenance	25.00	25.00	25.00
Public Defender	1.00	1.00	1.00
Registrar of Voters	4.00	4.00	4.00
Veteran's Affair	1.00	1.00	1.00
Total General Government	64.00	67.00	67.00
Public Safety			
Building Inspection	3.00	3.00	3.00
Constables	6.00	6.00	6.00
Emergency Preparedness	1.00	1.00	1.00
Jail Nurse	2.00	2.00	2.00
Justice of Peace	6.00	6.00	6.00
Mapping	1.00	1.00	1.00
911 Operators	12.00	12.00	12.00
Safety	1.00	1.00	1.00
Total Public Safety	32.00	32.00	32.00
Public Works			
Mosquito Abatement	2.00	2.00	2.00
Public Works	47.00	46.00	46.00
Solid Waste	3.00	7.00	7.00
Total Public Works	52.00	55.00	55.00

Iberville Parish Council Plaquemine, Louisiana Full-time Equivalent Employees Last Three Fiscal Years

Full-time Equivalent Employees

Function	2013	2012	2011
(Continued)			
Health & Welfare	•		
Animal Control	5.00	5.00	5.00
Community Services	4.00	4.00	4.00
Council on Aging	14.00	10.00	10.00
Health Unit	2.00	3.00	3.00
Substance Abuse	6.00	6.00	6.00
Total Health & Welfare	31.00	28.00	28.00
Culture & Recreation			
Multipurpose Center	2.00	2.00	2.00
Tourism	6.00	6.00	6.00
Total Culture & Recreation	8.00	8.00	8.00
·			
COMPONENT UNITS			
Water District #3 Department	5.00	6.00	6.00
Total Component Units	5.00	6.00	6.00
AGENCY FUNDS	·		
Sales Tax	4.00	4.00	4.00
Total Agency Funds	4.00	4.00	4.00
PROPRIETARY FUNDS			
Utility Department	25.00	25.00	25.00
Total Proprietary Funds	25.00	25.00	25.00
TOTAL FTE'S	221.00	225.00	225.00

Iberville Parish Council Plaquemine, Louisiana General Government Operating Indicators by Function Last Three Fiscal Years

•		Fiscal Year	
Function	<u>2013</u>	<u> 2012</u>	<u>2011</u>
General Government			
Animal Control			
# of animals impounded	1,238	1,648	1,508
# of animals adoptions	434	70	91
Registrar of Voters			
# of registered voters	21,770	22,074	21,942
Safety			
# of in-house training classes held	5	5	6
# of safety violations	3	3	0
Public Safety			
Fire Department (Fire Ratings: 1=best 10=worst)			
Bayou Goula Fire Department	5	Untated	Unrated
Bayou Pigeon Fire Department	4	6	6
Bayou Sorrel Fire Department	6	4	4
Fire District #1 Fire Department	5	6	6
Fire District #2 Fire Department	4	. 4	4
White Castle Fire Department (in city limits)	4	4	4
White Castle Fire Department (out city limits)	6	6	6
Public Works			
Mosquito Abatement			
# of mosquito treatments performed	118	152	864
# of birds tested	0	0	. 0
# of mosquito traps tested	0	0	0
Solid Waste			
# of complaints regarding garbage collections	165	87	93
Health & Welfare			
Community Services			
CSBG # of clients assisted	400	460	600
FEMA # of clients assisted	100	100	100
LIHEAP # of clients assisted	592	709	798
OCS # of clients assisted	250	50	300
Section 8 # of clients assisted	324	27	31
USDA # of commodities distributed	4,000	6,908	6,977
Culture & Recreation			
Multipurpose Center			
# of events held	17	17	15

Iberville Parish Council Plaquemine, Louisiana Capital Assets by Department

GOVERNMENTAL FUNDS

	Fiscal Year		Fiscal Year		Fiscal Year
General Government	2013	Public Safety	2013	Public Works	2013
Administrative		Building Inspection	<u> </u>	Mosquito Abatement	
Vehicles	1	Vehicles	2	Vehicles, Trailers, & ATVs	5
Finance		Emergency Preparedness		Parish Maintenance Barn	
Buildings	1	Buildings	· 1	Boats	2
Vehicles	1	Fire Departments		Buildings	2
Public Building Maintenance		Bayou Goula Fire Department.		Generators	2
Buildings	9	Buildings	1	Heavy & Small Equipment	24
Generators	19	Fire Trucks/Vehicles	3	Pumps	6
Vehicles & Trailers	5	Bayou Piegon Fire Department		Tractors	10
Registrar of Voters		Buildings	2	Vehicles & Trailers	28
Buildings	2	Fire Trucks/Vehicles	3	Solid Waste	
Veteran's Affair		Bayou Sorrel Fire Department		Vehicles & Trailers	9
Vehicles	1	Buildings	2	Small Equipment	31
Environemental Services		Fire Trucks/Vehicles	- 5	Total Public Works	119
Vehicles	0	White Castle Fire Department			
Total General Government	39	Buildings	1		
ı		Fire Trucks/Vehicles	6	Culture & Recreation	
		East Iberville Fire Department		Multipurpose Center	
Health & Welfare		Buildings	3	Buildings	1
Animal Control		Fire Trucks/Vehicles	8	Tractors	1
Buildings	1	Bayou Blue Fire Department		Vehicles, Trailers, & ATVs	2
Vehicles, Trailers, & ATVs	5	Buildings	2	Tourism	
Community Services		Fire Trucks/Vehicles	11	Buildings	2
Vehicles	1	Safety Department		Vehicles	1_
Total Health & Welfare	7	Vehicles	1	Total Culture & Recreation	7
		Total Public Safety	51		<u>- , </u>

Iberville Parish Council Plaquemine, Louisiana Capital Assets by Department

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COMPONENT UNITS Fiscal Year 2013 Library Buildings 8 Vehicles Parks and Recreation Buildings Parks Vehicles & Trailers 17 Water District #3 Department Buildings 2 Treatement Plant Vehicles Water Well Sites **Total Component Units**

A CENT	~~	TOTAL TINA	
AUEN	LY	FUNDS	

	Fiscal Year
	2013
Sales Tax	
Vehicles	4
	1
Total Agency Funds	1
,	
•	
•	

	Fiscal Year
	2013
Utility Department	
Buildings	2
Generators	4
Heavy & Small Equipment	4
Lift Stations	19
Pumps	4
Vehicles, Trailers, & ATVs	25
Total Proprietary Funds	58

TOTAL CAPITAL ASSETS **32**6

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Source: Iberville Parish Council

ACKNOWLEDGEMENTS

SPECIAL ACKNOWLEDGEMENTS

Stephanie Glynn Assistant Director of Finance

Lindsi Dupre
Accounts Receivable/Purchasing Agent

Megan Newman
Accounts Payable Specialist

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